GOVERNMENT

OF THE

NORTHWEST TERRITORIES

FINANCIAL IMPACT OF DIVISION

C&L

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GOVERNMENT OF NORTHWEST TERRITORIES - FINANCIAL IMPACT OF DIVISION

PHASE I REPORT - EXECUTIVE SUMMARY

The purpose of this study is as follows:

Development of accurate financial projections of the costs and funding arrangements necessary to support two governments responsible for delivering all operations of the present Government of the Northwest Territories, ensuring that the current levels of public sector services in the North will not be eroded.

ESTABLISHING TWO NEW TERRITORIAL GOVERNMENTS

The Division of the Northwest Territories (NWT) has been a political and constitutional development issue for many years. The Inuit have advocated the creation of a new territory in the eastern Arctic, where the Inuit would be a majority and in a position to exercise self government through a new territorial government.

Division involves the establishment of two new territories and the creation of two new governments to replace the current Government of the Northwest Territories (GNWT).

The signing of the Tungavik Federation of Nunavut (TFN) Agreement in Principle in April, 1990, was a major milestone that has significantly advanced the division of the NWT. Under Article IV, the GNWT agreed to assist in the development of a process that could lead to the establishment of the two new territorial governments in Canada's north. Subsequently, the GNWT and TFN jointly forwarded a proposal to the Government of Canada calling for the necessary federal legislation to be introduced into Parliament as early as 1992. The substantive provisions of the legislation would come into effect five years after the enactment of that legislation. The proposal was closely linked to the Claims process between the TFN and the Federal Government.

Part of the proposal that was put forward to the Government of Canada stated that "funding arrangements will ensure that, at a minimum, the current levels of public sector services in the north will not be eroded".

Given that the current GNWT infrastructure supports the delivery of services across the territories it is imperative that:

- The existing GNWT service delivery system be accurately assessed as to the fundamental requirements needed to adequately deliver services to the new Western Territory.
- The new Eastern territorial government be accurately developed so that the services currently received by residents in the area are maintained. Additionally, since a new government for the Eastern Territory will be established, legislative, executive and administrative headquarters costs will be required over and above those costs now required to deliver services to residents in the east.

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- Both new territorial governments receive the federal financial support necessary to fund these costs; new financial arrangements will be required.

PURPOSE AND DELIVERABLES

Phase I of the assignment was to:

- conduct a detailed examination of the organization and budget of all GNWT operations, including all Departments, Corporations, Boards and Agencies. For each, the examination was to include:
  - responsibilities,
  - operating environments, and
  - structure.

The examination of the organization resulted in the determination of:

- one-time and ongoing capital costs for establishing the infrastructure for the new Eastern government,
- one-time costs of the transition from one to two governments, and
- ongoing costs of operating two governments in the place of one.

The activities undertaken were to result in a detailed outline, with recommendations, regarding the nature of the government organization of each new territory and the cost of bringing about the division of the current GNWT.

ASSUMPTIONS AND LIMITATIONS

The assumptions used in this cost analysis are critical to the understanding of what is, and is not, included in the estimated costs to operate two new and separate territorial governments.

THE COST ESTIMATES ARE BASED ON THE 1991/92 BUDGET FOR THE GNWT

The basis for the operational cost estimates is the 1991/92 budget for the GNWT. The source of this was the Standing Committee on Finance (SCOF) documents that specify budgets on a department-by-department basis, including the agencies of the GNWT. The "Support Documents" for 1991/92 were also used, particularly in identifying direct regional and Headquarters costs.

A fundamental assumption of this study is that the 1991/92 GNWT budget:

- accurately reflects the appropriate government cost and revenue structure relevant to the two new governments, and
- can be used as the basis for calculating the costs of Division.

The findings of this study therefore reflect a 'point-in-time' assessment of the costs of Division based on delivery of the existing portfolio of programs and services.

THE ASSUMED BOUNDARY FOR DIVISION IS REPRESENTATIVE

Although the final Division boundary has yet to be determined, an assumption regarding the location of the boundary was required. The boundary selected is that identified in the Iqaluit Agreement. Therefore, the Keewatin, Kitikmeot and Baffin regions are considered part of the Eastern Territory and the Inuvik and Ft. Smith regions make up the Western Territory. This boundary is generally consistent with the government's existing administrative regions; given that no changes are being made to the administrative regions, communities that are now included in the regions, will also be locationally and administratively unaffected by the boundary. The only exception is Holman Island, which although actually situated in the Eastern area, is included in the cost estimates for the new Western Territory.

THE IMPACT OF CLAIMS HAS NOT BEEN INCLUDED

A commitment has been made to a comprehensive approach to political and constitutional development which would integrate and coordinate Division with Claims Implementation and Devolution.

If a comprehensive approach to estimating total costs of Division is to be considered, then the cost impact of Claims Implementation and Devolution must be integrated with the costs of Division using the basis established for this study. However, the Terms of Reference require that this cost analysis study deal only with the costs of Division as it relates to current government operations.

THE IMPACT OF DEVOLUTION HAS NOT BEEN INCLUDED

The costs associated with Devolution are not included in this study. For example, the transfer of responsibility for the administration of oil and gas, minerals and land and water which will include a restructuring of northern governments and additional costs (and revenues), have not been included.

The costs of both Claims settlements and Devolution will be significant. They will have significant financial implications on Division which are beyond the scope of this study.

NO SHARING OF PROGRAMS, SERVICES OR FACILITIES IS TO BE ASSUMED

In order to establish a baseline estimate for the costs required to operate two separate governments, a "no sharing rule" of programs, services and facilities was used. It is understood that this requirement was included in the Terms of Reference in recognition that:

- each government should be given the flexibility to determine its own inter-governmental relationships; and
- that it would be presumptuous for this study to assume what those relationships may be.

There may be many cost savings available through sharing between the two new territorial governments once Division has occurred but, for the purposes of this report, sharing has not been considered.

THERE IS TO BE NO REDUCTION OR ENHANCEMENT OF SERVICE LEVELS

It was recognized that the study should not be seen as an opportunity to enhance service levels, regardless of the rationale that could be put forward. A 'status-quo' level of service was the operating principle used in this regard.

THIS COST ANALYSIS IS NOT AN EFFICIENCY STUDY

It is important to realize that the cost analysis undertaken did not attempt to uncover and recommend areas where improved efficiencies of operation may exist. For the purposes of this study, the following were not undertaken:

- restructuring of organizations;
- identification of efficiencies through elimination of activity overlaps and duplications; and
- assessment of the effectiveness and efficiency of existing policy and procedures.

THE EXISTING SERVICES NOW DELIVERED BY THE GNWT ARE TO BE DUPLICATED IN THE TWO NEW GOVERNMENTS

In order to provide a base upon which to estimate the costs to operate two separate governments, a specific configuration of government organization structure and program offerings is required. For the purposes of this study, it is assumed that the existing organization structure and the programs currently offered by the GNWT are

to be maintained for the two new governments. Therefore, issues around alternative structures and adjustments in programs for either of the two new territorial governments are not covered in Phase I of this study.

THE SAME LEVEL OF DECENTRALIZATION THAT CURRENTLY EXISTS IS TO BE MAINTAINED

Currently, the GNWT is highly decentralized with a number of regional offices located throughout the Northwest Territories. Of the government's budgeted 1991/92 expenditures and staffing (expressed as person-years, or PY's), 40% and 32% respectively are classed as "regional". In addition, staff budgeted within the Headquarters classification are also working in regions, bringing the totals to over 50%. For the purposes of this study it is assumed that the same level of decentralization will be employed by both new territorial governments.

THE RESULTS OF THIS COST STUDY ARE NOT TO BE VIEWED AS A "BLUEPRINT" FOR DIVISION

The study has concentrated on working closely with GNWT Deputy Ministers and appropriate staff within the various government departments of the GNWT. It has excluded "other players" (for example, the federal government): it would be presumptuous to assume that the results of this study could reflect the final government structures and program offerings for both of the new territorial governments. It is therefore inappropriate to view the results of the study as a "blueprint" for the new territorial governments.

COSTS ASSOCIATED WITH THE FEDERAL GOVERNMENT HAVE NOT BEEN INCLUDED

Federal government costs, which would be impacted by Division, are beyond the scope of this study, but have to be dealt with in the future. As such, the total costs of Division for the federal government have not been included in the financial analysis that is provided in this report.

EXISTING REVENUES/TAXATION REGIMES AND FEDERAL COST SHARING/FUNDING AGREEMENTS HAVE BEEN ASSUMED

The existing revenue/taxation regimes and the federal cost sharing/funding agreements that the GNWT currently has with the federal government, as well as levies in the communities, will undoubtedly have to be adjusted once Division has occurred and the two new territorial governments are established. However, for the purposes of this Phase I cost analysis, the revenue, taxation, cost sharing and funding agreements and arrangements are assumed to be the same as they currently exist.

MUNICIPAL INFRASTRUCTURE COSTING IS BASED ON A NUMBER OF ASSUMPTIONS

A number of assumptions are necessary to develop reasonable and supportable costs for the municipal infrastructure required in the community which is to serve as the head office of the new Eastern Territorial government. They are as follows:

- Three representative locations for the new Eastern territorial capital are assumed. These are categorized as large, medium and small communities. Iqaluit, Rankin Inlet and Cambridge Bay were selected as proxies for each category, respectively, for costing purposes only.
- Federal costs associated with municipal infrastructural development and operations have not been included.
- The community selected for the capital will be in a "tax-based" category once the new government head office is established.

CURRENT LEGISLATION WILL BE ADAPTED

In keeping with the above noted assumptions, it is also assumed that the existing legislative principles and framework upon which the GNWT is based will continue for both new territorial governments. As such, the cost analysis contained in this report allows for conversion of existing legislation for the two new governments but does not include development of any new legislation for either government. Legislative impacts of Land Claims and Devolution are similarly excluded at this time.

AGENCY REVENUES WILL NOT BE INCREASED TO COVER THE COST OF DIVISION

There are four main agencies which are responsible for their own revenue sources. These include: NWT Power Corporation, Liquor Commission, Petroleum Products (a division of the Department of Government Services) and the Workers' Compensation Board. There will be a number of additional costs to these agencies that will result from Division. It is assumed that the incremental costs of Division will not be recovered through the direct revenue sources of these agencies/ organizations.

REDUCTIONS IN YELLOWKNIFE WILL BE PHASED IN OVER SEVERAL YEARS

Where positions in the GNWT Head Office functions in Yellowknife become redundant as a result of Division, they will be phased out over a period of several years during the implementation of Division. It is assumed that, for the most part, reductions can be achieved through attrition, reclassification or transfers. In addition, the impact of these reductions may be further reduced by the ongoing growth of the government as Devolution continues and as the population grows.

SUMMARY OF FINDINGS

ANNUAL OPERATING COSTS

Using 1991/92 Yellowknife costs as a base, Division is expected to increase annual government operating costs by $86,869,000, or 9.6%, above the projected 1991/92 budgeted GNWT expenditures of $909,340,000. This increase, in terms of the objects of expenditure, consists of:

- wages and salaries of $52,172,000;
- grants and contributions of $7,716,000;
- other O&M of $26,981,000.

A key factor in understanding the relatively modest magnitude of this impact is the fact that the existing GNWT is highly decentralized. Over 50% of GNWT staff are already operating in regions (or performing purely regional related support functions). The only impact is therefore on those Head Office functions which must be duplicated to provide support to regional program delivery.

A second key reason for the relatively small size of the incremental cost increase (i.e. 9.6%), can be found in the area of Grants & Contributions. Most of Grant and Contribution expenditures are driven by the demands/needs of the population (e.g. social assistance, health care claim) and are incurred in the two territories on a population basis. As a result, there are no significant incremental costs associated with these major expenditure areas due to Division.

Staffing

The total staffing impact is an additional 802.9 PY's in government departments (plus 95.9 PY's in other agencies, for a total of 898.8 PY's) over the 1991/92 levels.

Wages and Salaries

Wages and salaries increase $52,172,000 using Yellowknife base costs and a further $6,242,000 to $8,672,000 when factors for higher settlement allowances and recruitment costs are considered for the Eastern capital.

Grants and Contributions

Grants and contributions increase only $7,716,000, or 2.7%, reflecting the fact that Division would not affect program delivery costs incurred directly in the regions by regional operations. The primary cause of increase relates to population increases in the community which will become the new Eastern capital.

Other O&M

Other O&M increases only $26,981,000, or 6.6%, largely as a result of travel, materials and supplies and contracted services. Detailed estimates for each of these is provided at the task analysis level within each departmental analysis.

Some adjustments are also required to refine these results. To ensure consistency throughout the study, departments were required to cost both Eastern and Western head offices using Yellowknife cost factors as a base. In the Eastern territory, however, costs for the same goods and services will be higher than they are in Yellowknife. As a result, the Yellowknife based costs illustrated earlier must be adjusted for higher cost of living factors, and for the compensation costs which it is anticipated will be necessary to retain staff in the Eastern capital. When other O&M in the Eastern capital is adjusted for Eastern Community cost of living factors, the total incremental cost increases by an additional $10,775,000 to $20,570,000, depending upon the community. Incremental personnel related costs add a further $6,300,000 to $8,700,000 to the East and reduce Western costs by $454,000.

In addition, in the operating cost analysis stage of the study, it was necessary to exclude the incremental facility operating costs in the new Eastern capital: this was unavoidable since it was necessary to first define the magnitude of the Head Office organization required, from which the infrastructure could be defined. This infrastructure then allowed evaluation of the annual operating costs for the facilities.

REVENUES

The revenue analysis consisted of an evaluation of the projected 1991/92 revenue sources. Where revenues are directly attributable to departments the sources of these revenues have been evaluated and, together with input from the departments, revenues have been apportioned between the two territories. Incremental revenues identified in this stage of analysis are $18.3 million, or 6.6%, of existing GNWT revenues.

CAPITAL COSTS

The historical spending patterns for capital expenditures between Eastern and Western regions were evaluated against a 20-year Capital Needs Assessment prepared by GNWT staff. Assuming Division would have no incremental impact (and similarly no reduction), the primary objective of the evaluation of capital expenditure requirements was to determine the relative split, or apportionment, of the 1991/92 capital expenditure budget of $172 million between the two new governments.

Based on the combined historical and projected future needs, the annual capital costs were split based on the 20-year Capital Needs Assessment between the two new governments, maintaining the total projected 1991/92 capital budget levels. Annual Capital is projected at the budgeted level of $172.2 million, with $93.0 million allocated to the West and $79.2 million allocated to the East.

INFRASTRUCTURE COSTS

Creation of a new territory in the East, with a new Head Office for the seat of government, requires development of an infrastructure of facilities, equipment and services. Given the small size of the Eastern communities, it is appropriate to assume that virtually all of the infrastructure requirements for the new government will be incremental.

For the purposes of this study, infrastructure needs have been classified into three categories:

- Direct physical infrastructure:
  - government facilities necessary to meet the administrative and program delivery requirements for office space and special facilities;
  - residential facilities, both single family and multiple residential housing for government employees and their families; and
  - equipment for government offices and residential furniture.
- Municipal / community physical infrastructure:
  - utilities, including water, sewage, refuse disposal, power generation and bulk fuel storage requirements; and
  - transportation, including road network upgrades, airport upgrades and sealift facility upgrades.
- Municipal social support infrastructure, including incremental impacts on:
  - health care facilities,
  - education facilities,
  - fire protection,
  - police protection,
  - recreational and cultural facilities, and
  - municipal offices.

Three sets of costs have been developed, one for each of the representative large, medium and small communities selected. These costs range from 520 million to $587 million.

Costs for the infrastructure were provided through the Department of Public Works and the Department of Municipal and Community Affairs.

TRANSITION COSTS

Transition costs are defined as the one time costs necessary to implement the move from one government to two, excluding the annual operating costs and the infrastructure required to operate the government. This study has identified the following transition costs:

- Legal:
  - conversion of all territorial legislation and regulations,
- Personnel:
  - recruitment,
  - severance/termination,
  - relocation,
  - training;
- Systems;
- Transition Management and organizational development; and
- An initial inventory of forms, documentation and supplies.

It is important to note that transition costs will relate to both the Eastern and Western territorial governments. The Western government will also be a new government which will require its own enabling legislation and inter-governmental agreements.

It is reasonable to assume that these costs, which are projected to be $5.6 million in the West and to range from $38 million to $43 million in the East, will be incurred over a five year period.

REVISED

DIVISION COST IMPACT ANALYSIS - TOTAL IMPACT SUMMARY

ANNUAL COSTS (1991 DOLLARS x1000)

ITEM NO		NEW WESTERN GOVERNMENT	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITY LARGE	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITY MEDIUM	S
1.0	OPERATING COSTS IN YK DOLLARS				
	Government Departments	560,921	435,288	435,288	4
	PERCENT OF 1991/92 ESTIMATES	61.7%	47.9%	47.9%	
	COMBINED INCREASE OVER 1991/92 ESTIMATES		86,869	86,869	
			9.6%	9.6%	
2.0	OTHER INCREMENTAL OPERATING COSTS				
	- SECOND ITERATION IMPACTS		21,033	21,033	
	- PERSONNEL RELATED	(454)	7,006	8,676	
	- REGIONAL COST FACTORS		11,504	17,779	
	- FACILITY OPERATING COSTS		39,985	45,865	
3.0	INCREMENTAL COSTS OR SUBSIDIES TO OTHER AGENCIES (SPLIT 50:50 WEST AND EAST)	3,915	3,915	3,915	
	ADJUSTED ANNUAL OPERATING COSTS	564,382	518,731	532,568	5
	COMBINED INCREMENTAL IMPACT (BOTH EAST AND WEST, INCLUDING OTHER AGENCIES)		173,772	187,597	1
			19.1%	20.6%	
4.0	ANNUAL CAPITAL COSTS (SPLIT 54:46)	93,024	79,242	79,242	
5.0	ANNUAL DIRECT REVENUES (Exhibit 5-1)	(178,394)	(117,701)	(117,701)	(1
	NET ANNUAL COSTS	479,011	480,272	494,097	5
	INCREMENTAL ANNUAL FUNDING REQUIRED		161,303	175,128	18

ONE TIME COSTS (1991 DOLLARS x 1000)

		NEW WESTERN GOVERNMENT	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITY LARGE	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITY MEDIUM	S
1.0	INFRASTRUCTURE		522,978	549,105	5
2.0	TRANSITION	5,629	37,788	42,614	
3.0	TOTAL ONE TIME COSTS	5,629	560,766	591,719	6

NOTE: ABOVE COST ESTIMATES EXCLUDE THE IMPACTS OF THE FOLLOWING:

- CLAIMS SETTLEMENTS
- DEVOLUTION
- CONTINGENCIES

POPULATION IMPACT

The population impact of Division can be estimated in both the Western and Eastern territorial government capitals. The impact in Yellowknife, as the Western territorial capital, will be a reduction in staff levels by 248.6 PY's for government departments. There are no established records on which to draw conclusions or make supportable assumptions with regard to how many of the employees affected by down-sizing will relocate. As a result, the population impact analysis on Yellowknife has not been assessed further at this stage of the study.

In the new Eastern capital, 1,051.5 PY's will be created for government departments (Head Office only) plus an additional 130 PY's in other agencies. Each community will be able to provide only a small number of people to fill these employment opportunities from their unemployment rolls.

The employees entering the community to fill these positions will bring spouses and children. A compounding, or multiplier, effect will be realized through the creation of new private sector positions with the infusion of additional capital and payroll.

An appropriate population estimate is from 4,000 to 4,500 people being added to the existing communities. This more than doubles the size of the largest community and quadruples the size of the smallest.

SUMMARY

The combined financial impact of all of the preceding costs is summarized in the facing page exhibit. This exhibit incorporates:

- Department operating costs as originally calculated using Yellowknife costs as a base;
- Incremental costs to other agencies (only incremental costs are included since current spending is fully recovered from other sources);
- Incremental operating cost factors resulting from the higher costs associated with the new Eastern territorial Head Office - including incremental facility costs for the new infrastructure and incremental costs to the municipalities;
- Annual capital costs - with no incremental impacts reflected.
- Annual revenues including initial estimates of incremental direct revenues for each department.

This summary illustrates the following impacts of Division:

- Using Yellowknife base costs, Division would cause an increase in operating costs of $86,869,000, or 9.6%, over existing GNWT expenditures.
- Including all increment operating cost factors, Division will cause an increase in total expenditures of $173.8 million to $197.0 million, or 19.1% to 21.7% over existing GNWT expenditures, depending upon the community selected.
- After consideration of capital costs and incremental direct revenues, the net annual cost impact of Division is projected to be $161,303,000 to $184,506,000.

One-time costs represent a far larger cost factor. Incremental costs in the West are estimated at $5,629,000, largely due to one time personnel related costs. In the East, these costs may range from $560.8 million to $632.6 million.

Further refinements of each of these costs is warranted as approval of Division approaches.

These costs will likely change, but should represent an appropriate order of magnitude estimate of the costs of Division under the assumptions governing this study.

ADDENDUM

Subsequent to the issuance of the Phase I Report - Volume I, dated March 22, 1991, the following clarifications and corrections were identified.

1.0 CLARIFICATION RE: POPULATION IMPACT - PAGES 28, 29 AND EXHIBIT 7-1.

The population impact of Division on the new Eastern Head Office community will be determined by a number of factors. Since part of the Head Office staffing requirements are driven by the amount of population growth in the East, one of these factors will be the magnitude of the Head Office staff impact itself - the more new government jobs created, the greater the demand for government services and therefore the more government jobs required.

Calculating this impact is an iterative process, with each successive iteration moving closer to the actual final staffing impact. Since the scope of the study and the time restrictions in producing initial Phase I estimates made it impractical to pursue the entire series of iterations in this Phase, it was decided to use initial and second iteration estimates as follows:

- Total Eastern Head Office staff impacts were first calculated <u>without consideration of population growth in the East</u>. These calculations projected 1,126 new jobs in government departments, plus 136 new jobs in other agencies.

- Based on 1,126 new government department jobs and 136 other agency jobs, a total community population impact ranging from 3,897 to 4,084 (depending upon the community) was estimated, using a multiplier factor of 1.4.

- Recognizing that there would be additional cumulative (i.e. iterative) increases, departments were then requested to calculate the incremental staff needs to support this growth in the East, by using a range of 4,000 to 4,500 total population impact.

- In addition, departments were given an opportunity to revise their initial staffing estimates for any other reasons.

- After two sets of revisions, Head Office staff impacts increased from 1,126 + 136 to 1,051 + 129; a further 300 incremental jobs in Direct Regional support services was also added.

- With this greater degree of precision, the multiplier was reduced from 1.4 to 1.3.

As a result of the above, the report makes reference to two sets of numbers. The reader should understand that:

a) Infrastructure cost estimates are based on the initial estimates of 4,000 to 4,500 population impact; the result of initial staff impacts of 1,126 PY in government departments and 136 PY in other agencies.

b) **Staff housing** cost estimates were left at the initial estimates of 1,126 PY for government departments because:

- it would reduce confusion;
- increasing these estimates would have a further, cumulative impact; and
- it was assumed that Phase II was the appropriate vehicle for further refinement of these (and other) cost estimates.

2.0 CLARIFICATION RE: MARRIED/SINGLE STAFF MIX

The body of the report calculates population impacts based on a married/single mix of 70%/30% while Appendix V calculates Human Resource costs based on a staff mix of 75%/25%. The initial estimates provided by the Department of Personnel were for a mix of 70%/30%. It was based on this estimate that initial population estimates were provided to departments for costing purposes. After more detailed review, the department revised its estimates to 75%/25%. These second, more precise figures were used for cost estimation purposes. They were not changed however, in the third iteration calculation of population impacts in Exhibit 7-1. The revised impact is attached (Exhibit 7-1 revised).

3.0 EXHIBIT 8-3

Replace with the attached. (Exhibit 8-3 revised)

4.0 CORRECTION RE: APPENDIX V

In making revisions and updates from the original draft report, certain numbers used in narratives in Appendix V were not updated for the most current estimates:

Page 1 - second bullet, staff complement, should read West = 1,561.5 PY; East (new) = 1,180.4 PY

Page 5 - last paragraph before section A. Transition Costs should be changed:

- replace 1,167 with 1,180.4
- replace 324 with 281.7

Page 6 - first paragraph in section 1. Transfers

- replace 65 PY with 56 PY

Page 6 - sections 1 and 2

- transpose headings of Iqaluit and Rankin Inlet
- correct spelling of Iqaluit

Page 9 - section 3. Recruitment and Inward Removal

- replace 271 PY with 248.6 PY
- replace 31 PY with 33.1 PY
- replace 312 PY with 281.7 PY

5.0 OTHER CORRECTIONS

Page 13 - add "decrease about" in second sentence in wages and salaries as follows:

> *"However, when factors for higher settlement allowances and recruitment costs are considered for the Eastern capital, wages and salaries increase a further $6,242,000 to $8,672,000 in the East and **decrease about** $402,732 in the West"*

Page 14 and Page 35 - Reverse Annual Cost figures for Artic College and Justice in Exhibit 3-5 as follows:

DEPARTMENT	ANNUAL COST
Artic College	$3.083
Justice	300

Page 39, last sentence, third last paragraph

- Replace 557.8 million with 560.8 million.
- Replace 629.7 million with 632.6 million.

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1. INTRODUCTION

ESTABLISHING TWO NEW TERRITORIAL GOVERNMENTS

The Division of the Northwest Territories (NWT) has been a political and constitutional development issue for many years. The Inuit have advocated the creation of a new territory in the eastern Arctic, where the Inuit would be a majority and in a position to exercise self government through a new territorial government.

Division involves the establishment of two new territories and the creation of two new governments to replace the current Government of the Northwest Territories (GNWT).

The signing of the Tungavik Federation of Nunavut (TFN) Agreement in Principle in April, 1990, was a major milestone that has significantly advanced the division of the NWT. Under Article IV, the GNWT agreed to assist in the development of a process that could lead to the establishment of the two new territorial governments in Canada's north. Subsequently, the GNWT and TFN jointly forwarded a proposal to the Government of Canada calling for the necessary federal legislation to be introduced into Parliament as early as 1992. The substantive provisions of the legislation would come into effect five years after the enactment of that legislation. The proposal was closely linked to the Claims process between the TFN and the Federal Government.

Part of the proposal that was put forward to the Government of Canada stated that "funding arrangements will ensure that, at a minimum, the current levels of public sector services in the north will not be eroded".

As a foundation for decisions regarding Division, the costs of delivering services through two new governments, as opposed to the existing one, must be known. The purpose of this report is to estimate the costs of delivering existing services through two governments based on some very specific assumptions (see page 7).

Given that the current GNWT infrastructure supports the delivery of services across the territories it is imperative that:

- The existing GNWT service delivery system be accurately assessed as to the fundamental requirements needed to adequately deliver services to the new Western Territory.
- The new Eastern territorial government be accurately developed so that the services currently received by residents in the area are maintained. Additionally, since a new government for the Eastern Territory will be established, legislative, executive and administrative headquarters costs will be required over and above those costs now required to deliver services to residents in the east.
- Both new territorial governments receive the federal financial support necessary to fund these costs; new financial arrangements will be required.

PURPOSE AND DELIVERABLES

The purpose of this study is as follows:

Development of accurate financial projections of the costs and funding arrangements necessary to support two

governments responsible for delivering all operations of the present Government of the Northwest Territories, ensuring that the current levels of public sector services in the North will not be eroded.

More specifically:

- Phase I was to determine the costs of dividing the existing GNWT into two totally separate governing organizations; and

- Phase II is to refine the cost estimates prepared in Phase I, and develop the appropriate federal government funding requirements for the ongoing operations of each.

The following is a list of required deliverables for the two phases of work to be completed.

PHASE I - COST ANALYSIS

Phase I of the assignment was to:

- conduct a detailed examination of the organization and budget of all GNWT operations, including all Departments, Corporations, Boards and Agencies. For each, the examination was to include:

  - responsibilities,
  - operating environments, and
  - structure.

The examination of the organization resulted in the determination of:

- one-time and ongoing capital costs for establishing the infrastructure for the new Eastern government,

- one-time costs of the transition from one to two governments, and

- ongoing costs of operating two governments in the place of one.

The results are to be a detailed outline with recommendations regarding the nature of the government organization of each new territory and the cost of bringing about the division of the current GNWT.

PHASE II - COST REFINEMENT AND FUNDING ARRANGEMENTS

Phase II of the assignment is to:

- prepare a further refinement of cost projections;

- undertake a detailed examination of the existing financial arrangements between Canada and the NWT; and

- estimate anticipated financial requirements of each new territory.

The required output of Phase II is to be a detailed analysis of the funding requirements of the two new governments, including consideration of each territory's revenue generating capabilities. This analysis should include evaluation of the impact on the existing formula funding arrangements and recommendations for changes in all aspects of existing funding sources.

This report presents the results of Phase I.

COSTING METHODOLOGY

The Terms of Reference for Phase I required a detailed and accurate analysis of all costs, **recognizing that certain components of the cost study will be subject to refinement in subsequent studies**. This is a result of the sequence required to analyze the different types of costs involved since some costs will be driven by the magnitude of other types of costs. For example, the costs for the infrastructure of government offices and housing for government staff in the capital

of the new Eastern territory can only be determined once the government Head Office staffing has been developed.

It is important to understand the methodology employed to develop the cost analysis. This will allow the reader to understand exactly what is included in the costs.

The approach required the accumulation, review and analysis of a large quantity of data in a short period of time. It required a detailed analysis of the costs of each department. It was not, however, a budgeting exercise - that level of detail and precision would be both inappropriate and impractical for this study.

The approach employed segregated the financial data into the following categories:

- annual operating and maintenance costs, which includes wages and salaries, grants and contributions and other costs;
- annual capital costs;
- annual revenues;
- infrastructure costs required in the new Eastern Head Office; and
- transition costs.

To ensure consistency, 1991/92 budgeted costs were used as the basis for analysis in each case. The objective in the assessment of annual operating costs can be paraphrased as follows:

"What would it cost to deliver the same level of services as projected in the 1991/92 budget through two new governments instead of the existing one."

The following describes the approach taken for the analysis of each of these cost factors.

OPERATING AND MAINTENANCE COSTS

The GNWT budget classifies its annual operating costs (O & M) into two categories:

- headquarters; and
- regional.

Headquarters costs are defined based on the location of accountability for the spending. As a result, these costs can in fact include costs that are actually incurred in, or directly related to, regional operations.

Therefore, the objective of the analysis of O&M costs was to identify the costs for those functions which need to be duplicated in each of the two new governments. By definition, this analysis focused on Head Office costs. As a result, an essential requirement of the analysis of O&M costs was to identify those costs within the headquarters costs classification that are truly Head Office, separating out regional costs which, for the most part, are not affected by Division.

To obtain the necessary level of detail and accuracy, the existing budget was reviewed at the task level. This was then consolidated to the activity level and then finally to the department level. Where appropriate, regional costs were also adjusted, but, for the most part these were unaffected by Division.

ANNUAL CAPITAL

Annual capital expenditures are limited by the amount of funds available during the year. For the purposes of this study, it is assumed that the budgeted 1991/92 level of capital expenditures represents the maximum total dollars available. Actual needs identified are substantially in excess of this. However, these needs are not affected by Division. It is appropriate to ensure that the cost study identifies only the incremental costs of Division. Therefore, capital expenditures should not increase from the 1991/92 budgeted levels.

ANNUAL REVENUES

The major source of revenue to the GNWT is the Grant from Canada. This accounts for over 75% of budgeted annual revenues. The analysis focused primarily on the impact of Division on those other direct revenues (that is, 25% of budgeted annual revenues). The impact of Division on the Grant from Canada will be the subject of future discussions, and is influenced by the results of this cost impact study.

Revenue sources from each department and agency were reviewed to identify the drivers, or sources, behind each type of revenue. These were then apportioned to the two new governments based upon the sources of revenue and these apportionments were confirmed with departments/agencies.

INFRASTRUCTURE

For the purposes of this analysis, infrastructure costs are limited to the new Head Office for the Eastern government. They are defined as those incremental facilities, and related facility operating costs, resulting from the creation of a new Head Office in one of the Eastern communities.

In order to determine infrastructure needs, it was first necessary to identify the population impact of Division. This was determined by assessing the annual staffing needs for each department's Head Office. Staffing needs were then adjusted by an estimate of the number of positions that might be filled by local residents. A multiplier was then applied to the number of new employees and their families to be added to the community to attempt to determine the total population impact.

The size of the organization required in the new Head Office drives the incremental infrastructure needs. This becomes cumulative as increased infrastructure increases the need for government services in the Head Office community. This creates further government growth, increasing infrastructure needs. This phase of the study has only costed the first "iteration" of the infrastructure needs.

TRANSITION COSTS

Transition costs are defined as those one-time costs which are required to set up the two new governments. They are neither infrastructure nor operating costs. These costs are the most difficult to estimate since there is no detailed implementation plan for Division. Order-of-magnitude cost estimates have been used, recognizing that these will be subject to further refinement once the location of the Eastern Territorial capital is determined, the exact structure of the two new governments is defined and a detailed implementation plan has been developed.

OTHER COSTS

As a result of the sequence of analysis necessary to determine the preceding costs, certain cost factors must be added to reflect the incremental costs of the new Eastern head office. These costs include the following:

- incremental personnel costs, which result from an increased recruitment, settlement, allowance and similar costs in the Eastern Arctic;
- a cost of living index, recognizing the higher costs of purchased goods and services in the Eastern Arctic; and
- incremental facility operating costs, which could not be identified until the annual O&M costs and staffing levels had been identified and the infrastructure requirements to support these defined.

THE PROCESS FOLLOWED

The major steps in the process were as follows:

- project start-up - initial briefing of the Steering Committee, Deputy Ministers and Senior Financial Officers on the project objectives, workplan and methodology;
- accumulation and analysis of department financial and operating data, including:
  - organization charts,
  - Standing Committee on Finance (SCOF) financial projections,
  - support documents from the budgeting system;
- preparation of draft financial activity/task level analyses for each department/agency;
- interviews with senior financial officers of the departments/agencies;
- revisions to draft financial activity/task level analyses, issued to departments/ agencies in draft;
- interviews with Deputy Ministers and CEO's regarding "cost drivers";
- Steering Committee meeting;
- Deputy Minister/CEO workshop;
- further revisions as appropriate, again issued to departments/agencies;
- capital, revenue, infrastructure, transition costs estimated;
- interviews with (some) Ministers;
- final Steering Committee meeting; and
- preparation of final report.

This process was conducted in the period from December 17, 1990 to March 15, 1991. It provided input by departments/agencies throughout the process to ensure an accurate understanding of the programs and issues involved.

Outputs of this process included:

- annual capital and operating cost requirements;
- annual revenue projections;
- specific infrastructure requirements; and
- transition issues to be addressed.

REPORT STRUCTURE

The following sections of this report are structured as follows:

- Section Two defines basic assumptions underlying this study and the limitations imposed by these assumptions;
- Sections Three through Seven describe the results of the financial analysis for each of:
  - annual operating costs;
  - annual capital costs;
  - annual revenues;
  - one-time infrastructure costs; and
  - one-time transition costs;
- Section Eight summarizes the results of the financial analysis;
- Section Nine identifies related issues which have emerged from this study;
- Section Ten outlines possible Phase II study requirements that build on the results of this study and address emerging issues; and
- Section Eleven provides the conclusions regarding the results of the study.

2. ASSUMPTIONS AND LIMITATIONS

The assumptions used in this cost analysis are critical to the understanding of what is, and is not, included in the estimated costs to operate two new and separate territorial governments.

THE COST ESTIMATES ARE BASED ON THE 1991/92 BUDGET FOR THE GNWT

The basis for the operational cost estimates is the 1991/92 budget for the GNWT. The source of this was the Standing Committee on Finance (SCOF) documents that specify budgets on a department-by-department basis, including the agencies of the GNWT. The "Support Documents" for 1991/92 were also used, particularly in identifying direct regional and Headquarters costs.

Historical cost records were not reviewed, nor were planned future operating expenditures beyond 1991/92.

For capital costs, the SCOF estimates, the five-year capital plan and the GNWT 20-year capital needs assessment provided the required references.

A fundamental assumption of this study is that the 1991/92 GNWT budget:

- accurately reflects the appropriate government cost and revenue structure relevant to the two new governments, and
- can be used as the basis for calculating the costs of Division.

The findings of this study therefore reflect a 'point-in-time' assessment of the costs of Division based on delivery of the existing portfolio of programs and services.

THE ASSUMED BOUNDARY FOR DIVISION IS REPRESENTATIVE

Although the final Division boundary has yet to be determined, an assumption regarding the location of the boundary was required. The boundary selected is that identified in the Iqaluit Agreement. Therefore, the Keewatin, Kitikmeot and Baffin regions are considered part of the Eastern Territory and the Inuvik and Ft. Smith regions make up the Western Territory. This boundary is generally consistent with the government's existing administrative regions; given that no changes are being made to the administrative regions, communities that are now included in the regions, will also be locationally and administratively unaffected by the boundary. The only exception is Holman Island, which although actually situated in the Eastern area, is included in the cost estimates for the new Western Territory.

It must be recognized that this assumption does not necessarily represent an expectation that this will be the actual boundary agreed to in the creation of the two new territories. It is, however, an essential assumption that the dividing boundary be used to allocate costs. Of course, actual costs are subject to the determination of the actual boundary.

If the actual boundary is to be adjusted, the costs for both territorial governments would also have to be adjusted.

THE IMPACT OF CLAIMS HAS NOT BEEN INCLUDED

A commitment has been made to a comprehensive approach to political and constitutional development which would integrate and coordinate Division with Claims Implementation and Devolution.

If a comprehensive approach to estimating total costs of Division is to be considered, then the cost impact of Claims Implementation and Devolution must be integrated with the costs of Division using the basis established for this study. However, the Terms of Reference require that this cost analysis study deal only with the costs of Division as it relates to current government operations.

For example, the TFN Agreement In Principle institutionalizes many boards, such as the Wildlife Management Board, and guarantees Inuit membership. The activities of these Boards may be in addition to the traditional government department's current activities. The extra costs associated with these boards is to be determined in the land claims process and are not included in the incremental costs identified in this study. Also, any additional costs or savings that may result from the integration of the traditional government organization and the institutions created in the claims process, have not been included in this study.

THE IMPACT OF DEVOLUTION HAS NOT BEEN INCLUDED

The costs associated with Devolution are not included in this study. For example, the transfer of responsibility for the administration of oil and gas, minerals and land and water which will include a restructuring of northern governments and additional costs (and revenues), have not been included.

The costs of both Claims settlements and Devolution will be significant. They will have significant financial implications on Division which are beyond the scope of this study.

NO SHARING OF PROGRAMS, SERVICES OR FACILITIES IS TO BE ASSUMED

In order to establish a baseline estimate for the costs required to operate two separate governments, a "no sharing rule" of programs, services and facilities was used. It is understood that this requirement was included in the Terms of Reference in recognition that:

- each government should be given the flexibility to determine its own inter-governmental relationships; and
- that it would be presumptuous for this study to assume what those relationships may be.

There may be many cost savings available through sharing between the two new territorial governments once Division has occurred but, for the purposes of this report, sharing has not been considered.

THERE IS TO BE NO REDUCTION OR ENHANCEMENT OF SERVICE LEVELS

A basic premise of the study was identified in the initial proposal put forward to the federal government:

> "funding arrangements will ensure that, at a minimum, the current levels of public sector services in the north not be eroded".

At the same time, it was recognized that the study should not be seen as an opportunity to enhance service levels, regardless of the rationale that could be put forward. A 'status-quo' level of service was the operating principle used in this regard.

THIS COST ANALYSIS IS NOT AN EFFICIENCY STUDY

It is important to realize that the cost analysis undertaken did not attempt to uncover and recommend areas where improved efficiencies of operation may exist. For the purposes of this study, the following were not undertaken:

- restructuring of organizations;
- identification of efficiencies through elimination of activity overlaps and duplications; and
- assessment of the effectiveness and efficiency of existing policy and procedures.

However, possible areas of cost reduction that could be investigated in the future were generally identified on a department-by-department basis. This information can be found in the "Emerging Issues" section of each department's/agency's executive summary (presented in the Appendix of this report) as well as in the Emerging Issues section of this report (see Section 9). These items could form an important component of Phase II of the study.

THE EXISTING SERVICES NOW DELIVERED BY THE GNWT ARE TO BE DUPLICATED IN THE TWO NEW GOVERNMENTS

In order to provide a base upon which to estimate the costs to operate two separate governments, a specific configuration of government organization structure and program offerings is required. For the purposes of this study, it is assumed that the existing organization structure and the programs currently offered by the GNWT are to be maintained for the two new governments. Therefore, issues around alternative structures and adjustments in programs for either of the two new territorial governments are not covered in Phase I of this study.

THE SAME LEVEL OF DECENTRALIZATION THAT CURRENTLY EXISTS IS TO BE MAINTAINED

Currently, the GNWT is highly decentralized with a number of regional offices located throughout the Northwest Territories. Of the government's budgeted 1991/92 expenditures and staffing (expressed as person-years, or PY's), 40% and 32% respectively are classed as "regional". In addition, staff budgeted within the Headquarters classification are also working in regions, bringing the totals to over 50%. For the purposes of this study it is assumed that the same level of decentralization will be employed by both new territorial governments.

THE RESULTS OF THIS COST STUDY ARE NOT TO BE VIEWED AS A "BLUEPRINT" FOR DIVISION

This study:

- is based on the current organization and program structures, the current level of decentralization, and the current programs and services now provided by the GNWT,
- excludes costs associated with Claims and Devolution, and
- does not include an efficiency assessment.

It is therefore inappropriate to view the results of the study as a "blueprint" for the new territorial governments.

In addition, the study has concentrated on working closely with GNWT Deputy Ministers and appropriate staff within the various government departments of the GNWT. It has excluded "other players" (for example, the federal government): it would be presumptuous to assume that the results of this study could reflect the final government structures and program offerings for both of the new territorial governments.

COSTS ASSOCIATED WITH THE FEDERAL GOVERNMENT HAVE NOT BEEN INCLUDED

Federal government costs, which would be impacted by Division, are beyond the scope of this study, but have to be dealt with in the future. As such, the total costs of Division for the federal government have not been included in the financial analysis that is provided in this report.

EXISTING REVENUES/TAXATION REGIMES AND FEDERAL COST SHARING/FUNDING AGREEMENTS HAVE BEEN ASSUMED

The existing revenue/taxation regimes and the federal cost sharing/funding agreements that the GNWT currently has with the federal government, as well as levies in the communities, will undoubtedly have to be adjusted once Division has occurred and two new territorial governments are established. However, for the purposes of this Phase I cost analysis, the revenue, taxation, cost sharing and funding agreements and arrangements are assumed to be the same as they currently exist.

MUNICIPAL INFRASTRUCTURE COSTING IS BASED ON A NUMBER OF ASSUMPTIONS

A number of assumptions are necessary to develop reasonable and supportable costs for the municipal infrastructure required in the community which is to serve as the head office of the new Eastern Territorial government. They are as follows:

- Three representative locations for the new Eastern territorial capital are assumed. These are categorized as large, medium and small communities. Iqaluit, Rankin Inlet and Cambridge Bay were selected as proxies for each category, respectively, for costing purposes only.
- Federal costs associated with municipal infrastructural development and operations have not been included.
- The community selected for the capital will be in a "tax-based" category once the new government head office is established.

- This phase of the study should only include the direct impacts associated with Division and a multiplier for the initial impact of the additional PY's on the community. The direct impacts would include:
  - the incremental PY's associated with the establishment of a new capital and government head office operations for the territory,
  - a multiplier applied to the number of new government jobs created as a result of Division, and
  - the number of new PY's associated with additional capital infrastructural costs (e.g., new hospital, museum, schools, etc.) which are not captured in the activity tasks for the individual departments and agencies.
- The required land needed for development is available at the municipal level.

CURRENT LEGISLATION WILL BE ADAPTED

In keeping with the above noted assumptions, it is also assumed that the existing legislative principles and framework upon which the GNWT is based will continue for both new territorial governments. As such, the cost analysis contained in this report allows for conversion of existing legislation for the two new governments but does not include development of any new legislation for either government. Legislative impacts of Land Claims and Devolution are similarly excluded at this time.

AGENCY REVENUES WILL NOT BE INCREASED TO COVER THE COST OF DIVISION

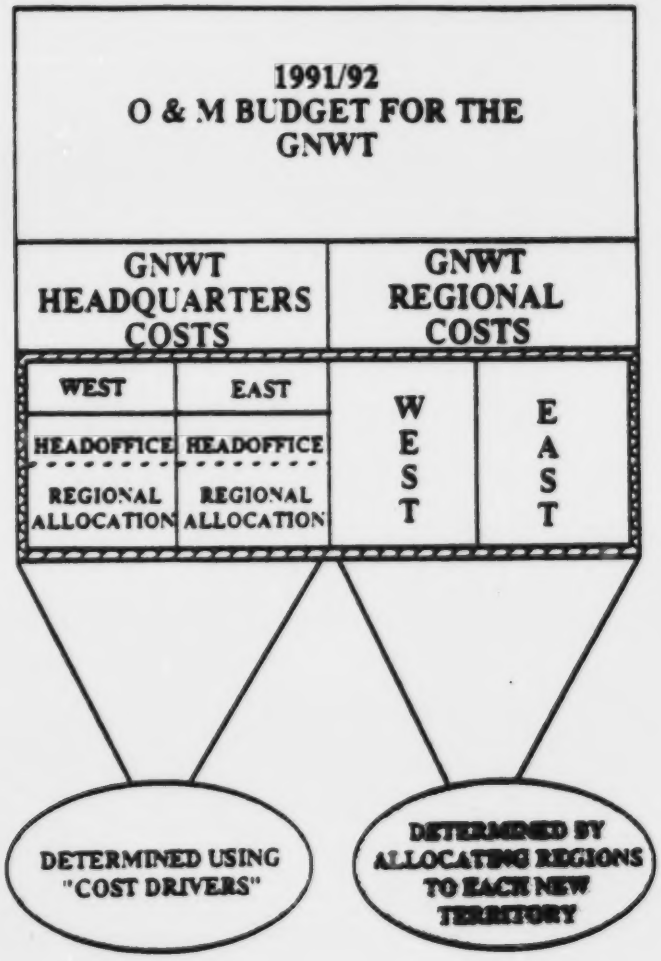
There are four main agencies which are responsible for their own revenue sources. These include: NWT Power Corporation, Liquor Commission, Petroleum Products (a division of the Department of Government Services) and the Workers' Compensation Board. There will be a number of additional costs to these agencies that will result from Division. It is assumed that the incremental costs of Division will not be recovered through the direct revenue sources of these agencies/ organizations.

REDUCTIONS IN YELLOWKNIFE WILL BE PHASED IN OVER SEVERAL YEARS

Where positions in the GNWT Head Office functions in Yellowknife become redundant as a result of Division, they will be phased out over a period of several years during the implementation of Division. It is assumed that, for the most part, reductions can be achieved through attrition, reclassification or transfers. In addition, the impact of these reductions may be further reduced by the ongoing growth of the government as Devolution continues and as the population of the Territories grows.

Exhit

METHOD TO DETERMINE ALLOCATION OF 1991/92 GNWT O & M BUDGET TO THE TWO NEW TERRITORIES



3. ANNUAL OPERATING COSTS

METHODOLOGY

The 1991/92 GNWT O & M budget is divided into Headquarters costs and regional costs. In allocating the regional component of the costs to the two new territories, the location of the region, as it related to the boundary between the two territories, was used. Therefore, the Keewatin, Kitikmeot and Baffin regional costs were allocated to the Eastern Territory, and Inuvik and Ft. Smith regional costs were allocated to the Western Territory. Holman Island was the only exception to this rule; it was allocated to the Western Territory.

Headquarters' costs include those costs that are "Head Office" in nature (i.e. Deputy Minister, policy development, etc.) and some costs that are actually incurred directly in, or for, the regions, but for which spending accountability resides in the Head Office. In determining the proper allocation of Headquarters costs, the principle of "cost drivers" was used. The analysis began with a review of activities and tasks in each department and agency which led to the identification of the "cost drivers".

"Cost drivers" are those activities, tasks or decisions that require government expenditures. They may include the need to provide health care for a given population; the need for government personnel to travel to meetings; and the need to recruit and train. For example, while the costs of processing monthly payrolls is expressed as wages and salaries, paper and supplies' costs and the costs of computer time, are all "driven" by the number of employees. These costs will be higher as staffing is increased. (Note that the size of the payroll in terms of total payroll cost is not the driver).

By identifying cost drivers, it was possible to determine why expenditures were made. Cost drivers were then used to assess the costs to be allocated to each new territory.

A schematic of the methodology used is shown in Exhibit 3-1.

GOVERNMENT DEPARTMENTS

Based upon the program impacts determined through the cost driver and regional allocation method presented above, it was possible to calculate the required O & M costs on a department-by-department basis for each of the two new governments.

Using the GNWT fiscal framework format, annual operating costs are summarized in Exhibit 3-2. A more detailed breakdown of each of the component costs by department, including staffing levels, is provided in Appendices I and II.

OTHER AGENCIES

The scope of this study also included the following organizations. The costs of these organizations are not directly included in the 1991/92 GNWT budget estimates.

- NWT Power Corporation;
- Liquor Commission;
- Petroleum Products (a division of the Department of Government Services); and
- Workers' Compensation Board.

Each of these above organizations operates on a full cost recovery (or profit) basis with (a) revenues received directly from users of the goods or services involved, or (b) with supplemental funding from other sources. For

EXHIBIT 3-2

GNWT DIVISION COST STUDY
SUMMARY OF TOTAL ANNUAL OPERATING EXPENDITURE IMPACTS
(1991 DOLLARS x 1000)

	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
GOVERNMENT DEPARTMENTS:							
1 LEG ASSEMBLY	8,821	5,237	59.4%	4,647	52.7%	1,063	12.1
2 EXECUTIVE	18,245	12,605	69.1%	13,639	74.8%	7,999	43.8
3 NWT HOUSING CORP	55,125	22,916	41.6%	35,870	65.1%	3,661	6.6
4 FINANCE	21,120	15,925	75.4%	13,079	61.9%	7,884	37.3
5 CULTURE	11,759	8,532	72.6%	8,578	72.9%	5,349	45.5
6 PERSONNEL	29,852	18,688	62.6%	17,685	59.2%	6,521	21.8
7 JUSTICE	39,606	26,052	65.8%	18,840	47.1%	5,086	12.8
8 SAFETY & PUBL SVCES	6,172	5,234	84.8%	2,577	41.8%	1,639	26.6
9 GOVERNMENT SERVICES	16,009	10,192	63.7%	10,821	68.3%	4,804	30.0
10 PUBLIC WORKS	116,211	60,672	52.2%	60,567	52.1%	5,018	4.3
11 TRANSPORTATION	32,096	30,964	96.5%	3,128	9.7%	1,996	6.2
12 RENEWABLE RESOURCES	42,962	36,508	85.0%	11,031	25.7%	4,577	10.7
13 MUNIC & COMM AFFAIRS	58,397	31,755	54.4%	28,130	48.2%	1,488	2.5
14 HEALTH	168,008	102,017	60.7%	78,309	46.6%	12,318	7.3
15 SOCIAL SERVICES	88,680	55,097	62.1%	39,439	44.5%	5,056	5.6
16 ENERGY, MINES	2,710	2,358	87.0%	1,124	41.5%	772	28.5
17 ECON DEVELOPMENT	28,304	17,740	62.7%	13,102	46.3%	2,538	9.0
18 ARCTIC COLLEGE	27,994	17,381	62.1%	12,138	43.4%	1,525	5.4
19 EDUCATION	137,269	81,048	59.0%	62,996	45.9%	6,775	4.9
TOTAL GOVT DEPTS	909,340	560,921	61.7%	435,288	47.9%	86,869	9.6
TOTAL IN 1991/92 BUDGET	909,340						
GOVERNMENT AGENCIES AND OTHER:							
1 NWT POWER CORP	82,368	44,143	53.6%	43,682	53.0%	5,457	6.6
2 WORKERS COMPENSATION BOARD	6,283	5,487	87.3%	2,534	40.3%	1,738	27.7
3 NWT LIQUOR COMMISSION	16,839	15,629	92.8%	1,378	8.2%	168	1.0
4 PETROLEUM PRODUCTS CORP	62,213	11,743	18.9%	50,936	81.9%	466	0.7
TOTAL AGENCIES AND OTHER	167,703	77,002	45.9%	98,530	58.8%	7,829	4.7

the purposes of this study, the incremental costs to these organizations, as a result of Division, should be recognized so that total government-related costs can be identified.

To facilitate a comparative analysis of the impact of Division on the existing GNWT net expenditures, costs for these organizations have been separated from those for government departments.

For the purposes of the analysis in this section, the focus will be on government departments. Similar conclusions may be relevant to the other organizations.

ANALYSIS OF OPERATING COST IMPACTS

The departmental operating cost impacts are discussed below. A more detailed financial breakdown of the impact on each of the two new governments is provided in Appendices I and II.

Using budgeted 1991 Yellowknife costs as a base, Division is projected to increase government operating costs by $86,869,000, or 9.6%, above the projected 1991/92 budgeted GNWT expenditures of $909,340,000. This increase, in terms of the objects of expenditure, consists of:

- wages and salaries of $52,172,000 (24.7%);
- grants and contributions of $7,716,000 (2.7%);
- other O&M of $26,981,000 (6.6%).

A key factor in understanding the relatively modest magnitude of this impact (i.e. 9.6%) is the fact that the existing GNWT is highly decentralized. Over 50% of the GNWT staff are already operating in regions (or performing purely regional related support functions). Since one of the assumptions states that there will be no change to the levels of program delivery, and another assumption states that the current level of decentralization is to be maintained, these regional positions can simply be allocated to the two new territories and therefore do not represent an incremental cost. The only impact is therefore on those Head Office functions which must be duplicated to provide support to regional program delivery.

A second key reason for the relatively small size of the incremental cost increase can be found in the area of Grants & Contributions. Most of grant and contribution expenditures, which comprise over 30% of the total GNWT budget, are driven by the demands/needs of the population (for example, social assistance and health care claims) and are incurred in the two territories on a population basis. As a result, there are no significant incremental costs associated with these major expenditure areas due to Division.

A more detailed analysis of the impacts on Head Office costs only is provided in Appendix III.

Staffing

The total staffing impact is an additional 802.9 PY's in government departments (plus 95.9 PY's in other agencies, for a total of 898.8 PY's) over the 1991/92 levels (see Appendix I, page 3).

Additional PY's would also be created in the new Eastern capital in new educational, health care, social services and municipal positions resulting from the direct impact on the local population levels. Such positions are funded through grants and contributions under the existing GNWT funding arrangements and represent the primary causes of the increases in grants and contributions identified in this analysis. These positions are referred to as secondary impacts and, consistent with GNWT budgeting practices, are not included in the PY totals presented above. Their costs are, however, accounted for and reflected in calculations of total community population impacts as described in Section 7 following.

EXHIBIT 3-3

SUMMARY OF ANNUAL OPERATING COST IMPACTS FOR INCREMENTAL PERSONNEL COSTS

(1991 DOLLARS x1000)

OPERATING COST IMPACTS ON NEW EASTERN GOVERNMENT

	- REPRESENTATIVE COMMUNITIES -		
	LARGE	MEDIUM	SMALL
GOVERNMENT DEPARTMENTS:	4,219,670	5,096,569	6,022,992
SETTLEMENT ALLOWANCE	1,518,103	2,129,268	2,145,080
RECRUITMENT COSTS	503,931	503,931	503,931
VACATION TRAVEL ASSISTANCE			
TOTALS	6,241,704	7,729,768	8,671,983
OTHER AGENCIES:	517,276	624,649	738,339
SETTLEMENT ALLOWANCE	186,099	261,023	262,956
RECRUITMENT COSTS	61,775	61,775	61,775
VACATION TRAVEL ASSISTANCE			
TOTALS	765,150	947,447	1,063,070
TOTAL EASTERN IMPACT	7,006,855	8,676,236	9,735,054

OPERATING COST IMPACTS ON NEW WESTERN GOVERNMENT

(REDUCTION IN ANNUAL RECRUITMENT COSTS DUE TO REDUCED TOTAL STAFF LEVELS)

402,732	GOVERNMENT DEPARTMENTS
51,678	OTHER AGENCIES
454,410	TOTAL

EXHIBIT 3-4

REGIONAL COST ADJUSTMENTS FOR THE EASTERN HEAD OFFICE

(1991 DOLLARS x1000)

	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITIES -		
	LARGE	MEDIUM	SMALL
PROJECTED O&M COSTS - HEAD OFFICE (SEE APPENDIX III)			
- GOVERNMENT DEPARTMENTS	48,976	48,976	48,976
- OTHER AGENCIES	3,315	3,315	3,315
REGIONAL COST FACTORS	1.22	1.34	1.42
INCREMENTAL REGIONAL COSTS			
- GOVERNMENT DEPARTMENTS	10,775	16,652	20,570
- OTHER AGENCIES	729	1,127	1,392
TOTAL	11,504	17,779	21,962

The total staff impact of 802.9 PY's consists of creation of 1051.5 new government positions in the East and a reduction of 248.6 of the existing GNWT Head Office positions in Yellowknife in the formation of the new Western Government (see Appendix III). Any reductions in Yellowknife will occur over a period of several years. The impact of these reductions may be softened by general growth of government operations as the Territory grows and Devolution continues.

Wages and Salaries

Wages and salaries increase $52,172,000, or 24.7%, over the 1991/92 budget using Yellowknife base costs. However, when factors for higher settlement allowances and recruitment costs are considered for the Eastern capital, wages and salaries increase a further $6,242,000 to $8,672,000 in the East and $402,732 in the West. The impact of incremental Personnel costs is summarized in Exhibit 3-3. A Detailed Analysis is provided in Appendix V.

Grants and Contributions

Grants and contributions increase only $7,716,000, or 2.7%, over the 1991/92 budget, reflecting the fact that Division would not affect program delivery costs incurred directly in the regions by regional organizations. The primary cause of increases relates to population increases in the community which will become the new Eastern Territorial capital.

Other O&M

Other O&M increases only $26,981,000, or 6.6%, over the 1991/92 budget, largely as a result of travel, materials and supplies and contracted services. Detailed estimates for each of these is provided at the task analysis level within each departmental analysis.

OTHER ANNUAL OPERATING COSTS

REGIONAL COST FACTORS

Some adjustments are also required to refine these results. To ensure consistency throughout the study, departments were initially required to cost both Eastern and Western Head Offices using Yellowknife cost factors as a base. In the Eastern Territory, however, costs for the same goods and services will be higher than they are in Yellowknife. As a result, the Eastern Head Office costs included in the totals in Exhibit 3-2 must be adjusted for higher cost-of-living factors for the more isolated Eastern capital. When Other O&M in the Eastern capital is adjusted for these remote community cost- of-living factors, the total incremental cost increases by an additional $10,775,000 to $20,570,000 more, depending on the community, as illustrated in Exhibit 3-4. When other agency costs are included, they increase a further $729,000 to $1,392,000.

INCREMENTAL EASTERN HEAD OFFICE COSTS

The costs presented in Exhibit 3-2 represent the first calculations (the first iteration of calculations) of departmental impacts of Division. As a result of these calculations it was possible to determine the population impact of Division on the new Eastern Head Office community. These impacts, referred to as Secondary, or second iteration, impacts, indicate a need for additional services in the East above the levels used as a basis for the first iteration calculations. The following departments identified additional, secondary cost impacts to the Eastern government in this manner.

Health

Included in the initial Department of Health costs is a figure of $5.7 million for an increase in regional Health facilities of a 36 bed hospital. When second iteration population impacts are included, the Department of Health estimated an additional need for a further increase in capacity of 16 beds. The costs of $1.9 million the 16 bed increase and the staffing impact of 104.6 PY's (83 plus 21.6) are in addition to the first iteration calculations presented in Exhibit 3-2. The department emphasizes that these are very broad estimates only, limited by the assumptions of this study, and are subject to revision as more refined population impacts are developed.

Social Services

The Department of Social Services identified a number of facilities and services which would be impacted by a population increase in the Eastern Head Office community of 4,000 to 4,500 people (see Section 7, Infrastructure Costs, for a detailed list of facilities). Incremental costs for staffing and operating these facilities are estimated from $6.5 million to 7.0 million, depending upon the community selected. We estimate incremental staffing impacts of 65 PY's associated with these costs. These calculations are, again, broad estimates and subject to revision.

Education

Based on initial population impact estimates, the Department of Education estimates an incremental annual cost of $9,000 million, and 130 PY's, to operate four new schools in the East.

Arctic College

Arctic College identified a need to increase the original cost estimates by $3.083 million for new programs required in the East under the assumptions of this study. Since these programs may be delivered in any one of several regional educational facilities, incremental PY impacts on the Eastern Head Office community were not added to the first iteration calculations.

Justice

An incremental annual cost of $0.3 million was identified as necessary to support the cost of a new RCMP aircraft in the east. This cost is treated as an annual cost since the capital cost of acquiring the aircraft would not be borne by the territorial government.

These secondary impact costs are summarized below:

Exhibit 3-5

EASTERN GOVERNMENT SECONDARY IMPACTS
(1991 Dollars x 1,000)

Department	Annual Cost	Eastern Capital Staffing (PY's)
Health	1,900	105
Social Services	6,750	65
Education	9,000	130
Arctic College	300	N/A
Justice	3,083	N/A
	$21,033	300 PY

4. ANNUAL CAPITAL COSTS

INTRODUCTION

PURPOSE

To understand the impact of Division of the Northwest Territories it was necessary to identify the nature and extent of capital expenditures associated with operating the two new governments.

The analysis of ongoing capital needs and expenditures allowed for the identification of "emerging issues" that will require follow up in the second phase of the project.

Historically, there has been a significant shortfall in the funding allocated to capital requirements. This has been documented through the development of the 20-Year Capital Needs Assessment prepared by the GNWT. It identifies a total capital need of $5.6 billion over the next 20 years, or $280 million annually. This compares to the $172 million provided in the 1991/92 budget, for a funding shortfall of $108 million annually.

The overall level of ongoing capital expenditures is driven by the supply of funds available rather than by demand. As such, it is relatively unaffected by Division. Only the allocation of capital funds between departments and agencies is driven by program requirements and this does not have an incremental effect. On the assumption that there will be no incremental effect on ongoing capital as result of Division, the major issue is the allocation of capital funding between the two new territories. The final determination of this allocation will be the subject of future discussions and negotiations as funding requirements are more fully explored. However, it was necessary to make a preliminary allocation of capital funding, and hence expenditures, between the two new territories, without prejudicing either new government.

As a result, the capital analysis in this phase of the study is limited in scope, anticipating a more detailed review of capital funding shortfalls by territory and their impact on funding arrangements with the federal government in Phase II of the study.

ASSUMPTIONS

The capital analysis was based on the following assumptions:

- GNWT capital assets will be transferred to the two new governments at no cost.
- 1991/92 capital expenditures of $172 million is representative of the ongoing annual supply of funds and the limit available to the two new governments. It is assumed in Phase I that there will be no incremental impact on capital expenditures as a result of Division. The major issue is the basis of allocation between the two new territories.
- The 20-Year Capital Needs Assessment is representative of the capital needs by territory over the long term and provides a rational basis of allocation.
- The 1986-90 Capital Main Estimates are representative of the actual historic allocation of capital expenditures between the two new territories and provide a meaningful comparison for the allocation.
- Analysis of the total GNWT ongoing capital is used (rather than capital expenditure analysis by department or agency).
- Capital expenditure requirements have been estimated net of capital recoveries.

- Capital expenditure requirements have been estimated net of capital recoveries.

- The use of the construction price indices in the 20-Year Capital Needs Assessment correctly takes into account cost premiums to be experienced in the East.

One-time capital requirements are analyzed elsewhere in this study and are not included in this capital analysis (See Section 7 - Infrastructure Costs).

IMPACT ON EXISTING GNWT

Total 1991/92 budgeted capital expenditures are $172,266,000. The following alternatives were considered and reviewed as possible ways of allocating the total budget between the two new territorial governments:

- Population or per capita
  - 63% West: 37% East

- Number of Communities
  - 56%West: 44% East

- Value of Insured Asset Infrastructure
  - 47% West: 53% East

- Historical/Projected five year Capital Spending trends
  - 51% West: 49% East
- 20-year Capital Needs Assessment
  - 54% West: 46% East

Population and the number of communities may be reasonable proxies for estimating demand for services. However, they fail to reflect the age, present condition and capacity for growth of existing facilities. They are therefore are not truly representative of the relative balance between the two new governments for future capital needs. The value of the insured asset infrastructure may be an acceptable indicator of the relative balance of recorded assets but is similarly unsuitable as a measure of future needs. Capital spending trends for the past and coming five years are better indicators. They are, however, short term and may be biased to reflect whatever issues or priorities may have been present when the spending/budgeting decisions were made.

Of these alternatives, the method which seemed to best reflect the balance of real, calculated capital needs in the two territories is the 20-Year Capital Needs Assessment. Annual capital funds are therefore allocated 54% to the West and 46% to the East. We emphasize that this allocation in no way addresses the current shortfall between annual capital needs of $280 million and the $172 million budgeted.

EMERGING CAPITAL ISSUES

Based on the capital analysis conducted, certain elements of the likely work required in Phase I have been identified as follows:

- Detailed examination of the various ways to determine capital allocation.

- Refinement of the incremental impacts of Division, including consideration of population changes in the Eastern and Western capitals.

- Consideration of the need and appropriateness of dividing capital expenditures by department and agency for each of the two new territories.

- Consideration of capital recoveries.

- Identification of requirements for changes to the GNWT Funding Formula based on the new Western Territory's financial arrangements with Canada and specific capital funding shortfalls.

- Identification of requirements for a new Eastern Territory Formula Financing Agreement with Canada with specific attention to capital funding shortfalls.

SPECIAL CAPITAL TRANSITIONAL ISSUES

The Capital Planning Section of the Eastern Territory Government will require special expertise and information systems to facilitate establishment of a five-year Capital Plan and annual revisions its 20-Year Capital Needs Assessment to facilitate ongoing establishment of resource allocation priorities.

CONCLUSIONS

In summary, the Phase I capital analysis has provided the framework for allocation of the existing level of capital expenditures for each of the two new governments. No significant incremental ongoing capital expenditures have been identified.

Also, a number of areas of further study ("emerging issues") have been identified to be addressed as Division proceeds.

5. REVENUES

PURPOSE

This section of the report deals with the impact on revenues caused by Division.

METHODOLOGY

The revenue analysis included four tasks.

The first task analyzed departmental financial records to identify (a) the nature and extent of current revenues, and (b) the revenue driver.

Second, departmental interviews were conducted to:

- confirm the analysis;
- identify additional factors that may drive revenues;
- associate incremental revenues with the related costs of Division; and
- develop a consensus on the basis of allocating revenues between the two new territories.

Third, the revenue analysis (based on the GNWT 1991/92 budget) was summarized by department in a standardized format which identified the basis of allocation and the amount of allocations to the new West and East governments by revenue item. Where necessary, supporting notes were prepared.

Individual departmental revenue summaries are attached as Appendix IV and are included in the detailed departmental cost analyses.

In the fourth and final task, the revenue summaries were reviewed with the Department of Finance's Fiscal Policy Division for consistency.

BASIC ASSUMPTIONS

A number of assumptions were required:

1. **Source Revenues (e.g. taxation and general revenues)**

   Existing taxation regimes and methods of raising general revenues will be maintained on a status quo basis after Division.

2. **Transfer Payments**

   New agreements will be negotiated on the same basis as current agreements. Costs associated with the Economic Development Agreement and Mineral Development Agreement are net of federal payments in this study. Related revenues from transfer payments are therefore excluded from the revenue analysis as well.

   The major transfer payment programs included in the revenue analysis are:

   - Legal Aid;
   - Health - Indian/Inuit;
   - Labour Canada Agreement;
   - Canada Assistance Plan;
   - Family Violence Prevention;
   - Continuing Education;

EXHIBIT 5-1

SUMMARY OF TOTAL REVENUE IMPACTS

(1991 DOLLARS x1000)

	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
GOVERNMENT DEPARTMENTS:							
1 LEG ASSEMBLY	0	0	0.0%	0	0.0%	0	0.0%
2 EXECUTIVE	71	71	100.0%	0	0.0%	0	0.0%
3 NWT HOUSING CORP	0	0	0.0%	0	0.0%	0	0.0%
4 FINANCE	125,787	91,647	72.9%	41,612	33.1%	7,472	5.9%
5 CULTURE	176	100	56.8%	76	43.2%	0	0.0%
6 PERSONNEL	119	5	4.2%	114	95.8%	0	0.0%
7 JUSTICE	3,864	2,183	56.5%	1,681	43.5%	0	0.0%
8 SAFETY & PUBL SVCES	2,061	1,932	93.7%	129	6.3%	0	0.0%
9 GOVERNMENT SERVICES	15,149	14,092	93.0%	1,057	7.0%	0	0.0%
10 PUBLIC WORKS	22,310	8,953	40.1%	23,776	106.6%	10,419	46.7%
11 TRANSPORTATION	4,390	3,092	70.4%	325	7.4%	(973)	-22.2%
12 RENEWABLE RESOURCES	774	678	87.6%	96	12.4%	0	0.0%
13 MUNIC & COMM AFFAIRS	1,077	283	26.3%	384	35.7%	(410)	-38.1%
14 HEALTH	63,585	34,752	54.7%	30,946	48.7%	2,113	3.3%
15 SOCIAL SERVICES	25,163	11,822	47.0%	13,241	52.6%	(100)	-0.4%
16 ENERGY, MINES	0	0	0.0%	0	0.0%	0	0.0%
17 ECON DEVELOPMENT	3,566	2,862	80.3%	704	19.7%	0	0.0%
18 EDUCATION	9,732	5,922	60.9%	3,560	36.6%	(250)	-2.6%
TOTAL GOVT DEPTS	277,824	178,394	64.2%	117,701	42.4%	18,271	6.6%
GOVERNMENT AGENCIES AND OTHER:							
1 ARCTIC COLLEGE	2,171	1,249	57.5%	922	42.5%	0	0.0%
2 NWT POWER CORP	99,283	54,698	55.1%	44,585	44.9%	0	0.0%
3 NWT HOUSING CORP	85,438	31,491	36.9%	53,947	63.1%	0	0.0%
5 NWT LIQUOR COMMISSION	31,338	29,144	93.0%	2,194	7.0%	0	0.0%
6 PETROLEUM PRODUCTS CORP	57,000	9,918	17.4%	47,082	82.6%	0	0.0%
TOTAL OTHER AGENCIES	275,230	126,500	46.0%	148,730	54.0%	0	0.0%

- Young Offenders Act Implementation;
- CEIC Training; and
- Canada Mortgage and Housing.

3. Established Programs Financing (e.g. Health Insurance Services and Extended Care, Post Secondary Education).

Existing funding formulas will prevail after Division.

4. Capital Recoveries

Capital expenditures will be estimated net of recoveries and hence excluded from the revenue analysis.

5. Other Recoveries

Allocated on a status quo basis for each source of the funds.

6. Grant From Canada

Federal funding is determined as the result of the projected net cost of operating the two new governments. Subsequent phases of study will provide a detailed examination of the anticipated future financial arrangements with Canada.

7. Agency Revenues

Agency revenues will not be increased to cover increased costs related to Division. Agencies include, for example, Petroleum Products, Liquor Commission, NWT Power Corporation, NWT Housing Corporation, and the Workers' Compensation Board.

8. Legislation

All current legislation affecting taxation areas will be adopted in both new territories.

9. Vote 4/5 Items

Work performed on behalf of other parties (on a full recovery basis) has been excluded from the revenue and cost analyses.

The net differences in revenues and expenditures will form an adjustment to the Grant from Canada.

REVENUE IMPACTS ON THE TWO NEW GOVERNMENTS

A consolidated revenue summary, with departmental totals, is provided in Exhibit 5-1.

NEW WESTERN GOVERNMENT

Direct revenues in the new Western government will be in the order of $178.4 million. Certain revenue sources in the West currently available to the GNWT will be impacted by Division as follows:

- Direct revenues are estimated to be $178.4 million for the new government in the West, compared to $277.8 million for the GNWT. This amount reflects a reduction as a result of removing revenue sources directly attributable to the East. Most of this reduction is the result of reallocation of Eastern territory revenues and are not incremental. The most significant incremental revenue change directly attributable to Division is related to decreased personal income tax ($1.6 to $2.0 million) as a result of fewer Yellowknife Head Office PY's.

- There may be additional (less significant) loss of revenues based upon indirect impacts of Division that have not been estimated in this phase of the study. For example, it can be expected that the loss in Yellowknife of 248.6 PY's as a result of smaller Head Office requirements will reduce personal income tax and general revenues. There will be a further ripple effect in the local service

C&L

sector. It is expected that this type of 'second round' impact will be studied in more detail in Phase II.

- Timing of reductions in revenues will occur over several years. As a result, offsetting growth due to natural population growth, ongoing economic development, Devolution and other factors are expected to minimize the actual impact felt.

NEW EASTERN GOVERNMENT

Annual revenues are estimated to be $117.7 million for the Eastern Territory, reflecting current direct revenue sources in the Territory. The most significant incremental revenue changes, directly attributable to Division, that have been estimated relate to personal income tax of $5.8 million, Health Insured Services (related to the new hospital) of $5.7 million and staff rents of over $11 million. No other significant impacts or revenue changes have been estimated.

Less significant revenue impacts of Division have not been assessed in this Phase of the study. For example, it can be expected that an additional 1180.4 jobs in the new capital (and a further ripple effect in the local service sector) will produce further increases to taxation and general revenues. These impacts are more appropriately determined in Phase II.

EMERGING REVENUES ISSUES

This review constitutes a preliminary analysis. Refinement of these revenue projections should include consideration of the following:

- requirements for a new Western Territory Formula Financing Agreement with Canada;
- identification of requirements for a new Eastern Territory Formula Financing Agreement with Canada;
- detailed examination of other financia arrangements with Canada excluding (formula funding arrangements);
- consideration of the impact of Division or the revenue generating potential of each new Territory;
- evaluation of the ability and appropriateness of territorial agencies to pass on cost increases as a result of Division to clients;
- refinement of calculated revenue effects (including indirect or ripple effects); and
- consideration of capital recoveries.

TRANSITIONAL ISSUES

Transitional Costs

Specific transition costs that relate to revenue include:

- copying all Revenue Source Guides and documentation for the East;
- copying Revenue Canada tax tapes;
- revisions to legislation affecting taxation areas;
- negotiating new agreements with Canada;
- training taxation policy, collection and enforcement staff; and
- review and approval process regarding federal approval of territorial taxation regimes.

To the extent possible, these costs have been included in the analysis of transition costs (See Section 6 of this report).

Special Transitional Issues

A major transitional issue is establishment of new agreements for the Eastern and Western Territorial Governments for the following:

- Formula Financing Agreement;
- Revenue Canada Tax Collection Agreement;
- Health Care, Indian/Inuit Agreement;
- Medical Care, Indian/Inuit Agreement;
- Non-Insured Health Services Agreement;
- Canada Assistance Plan;
- Economic Development Agreement;
- Canada Mortgage and Housing Corporation Contributions Agreement;
- Police Services Agreement;
- All vote 4/5 Agreements;
- Legal Aid Agreement;
- Economic Development Agreement;
- Minerals Development Agreement;
- Canada Employment and Immigration Commission Sponsored Training;
- Canada Student Loan Program; and
- Northern Accord.

In addition, the Fiscal Policy Division of the Eastern government will require special expertise and information systems to facilitate ongoing establishment of the fiscal framework and revenue raising regime or strategy.

CONCLUSIONS

The revenue analysis in this Phase of the study has provided the general framework for the total funding requirements for each of the two governments. It has identified expected revenues for each that relate to (i.e. are in proportion to) the expected costs. Incremental revenues have been identified where significant. A number of areas of further study have been identified to facilitate Division. Such studies should refine the amounts and distribution of revenues but should not materially impact conclusions drawn based on this initial analysis.

6. TRANSITION COSTS

DEFINITION

Transition costs are defined as the one-time costs necessary to move from one government to two, excluding the annual operating and capital costs and the infrastructure required to operate the government. This study has identified the following transition costs:

- Personnel:
  - recruitment,
  - severance/termination,
  - relocation, and
  - training;
- Systems Conversion;
- Legal:
  - conversion of all territorial legislation and regulations, and
  - redevelopment and renegotiation of inter-governmental agreements;
- Management of the transition process, including duplication of positions necessary to develop the government organization structure during the transition period; and
- An initial inventory of forms, documentation and supplies.

It is important to note that transition costs will relate to both new governments. The Western government will also be a new government and will require its own enabling legislation and inter-governmental agreements.

The following subsections provide a explanation of the basis for estimating these transition costs. Detailed analyses of personne and systems transition costs are provided ir Appendices V and VI.

CAVEATS

In order to accurately project the costs of th transition process, a workplan is required whic identifies the work steps and workloa involved. Since this plan is not yet developec estimates are subjective even though othe comparative reference points, such as pas experience in similar situations, are used.

The transition costs for Legislation, Personne and Systems are based on relevant historica data and a sound assessment of requirements For these transition costs, estimates are reasonably accurate. For the remainder of the transition costs, there are very limited reference points available. Proxies, or outlines, of the amount of work involved in transition were used where appropriate. Discussions with GNWT department representatives were undertaken to further refine the assumptions and basis for the estimates.

LEGAL

LEGISLATION

Over the past several years, the entire body o GNWT legislation was subject to a detailed review by the Revision Commissioner. The purpose of this review was to scrutinize legislation to:

- update statistics;
- correct errors;
- eliminate spent legislation; and
- translate to French.

All of the approximately 4,500 pages of legislation was reviewed over a four-year period. Revised legislation is currently being printed. Costs recorded for this review are summarized in Exhibit 6-1.

Exhibit 6-1

Revision Commission Costs

Year	Revision	French Translation	Total
1990/91 (Budget)	-	685,000	685,000
1989/90	161,502	290,788	452,290
1988/89	242,223	242,000	484,223
1987/88	239,227	234,000	473,227
	642,952	1,451,788	2,094,740

In the absence of a detailed study scoping the legislation conversion requirements, these costs represent a comparable precedent for Division costing purposes. In recognition, however, of a need for input and discussion on those components of legislation which reflect or impact the unique cultural priorities of the two new territorial populations, an increase is appropriate. It is estimated, subjectively in this phase of the study, that a 50% increase from the Revision and Translation costs, to approximately $3 million, is required.

If full translation of all legislation in native languages is required, a substantially greater cost would be incurred.

A number of other factors drive the need for modifications to the existing body of legislation, including Land Claims Settlements and Devolution. As a result, while the costs presented in this section are suggested as incremental costs resulting from Division, there may in fact be opportunities to share these costs by combining these changes with other needs.

CONTRACTS

We have not estimated any additional costs for contracts. It is assumed that contract costs will not be significant given:

- the long term of the transition process;
- that those contracts which do not expire (to be renewed in the name of the new governments) can be re-issued under the new names with minimal costs; and
- if necessary, the new governments can assume existing contracts by legislative decree.

INTERGOVERNMENTAL AGREEMENTS

Significant attention will likely be focused on intergovernmental agreements in the coming years. However, it is not appropriate to assign incremental costs to the process of reviewing and renegotiating intergovernmental agreements since:

- this is an ongoing responsibility of senior management; and
- given the large number of far-reaching issues, there is no reasonable basis to suggest that any of such costs would be incremental as a result of Division.

PERSONNEL

A detailed assessment of personnel-related transition costs is provided in Appendix V and is summarized in this section.

Personnel costs to be considered in determining transition costs include:

- transfers of GNWT staff to the Eastern capital;

(1991 DOLLARS x1000)

EXHIBIT 6-8

SUMMARY OF PERSONNEL RELATED TRANSITION COST IMPACTS

(1991 DOLLARS x1000)

1.0 TRANSITION COST IMPACTS ON NEW EASTERN GOVERNMENT

	- REPRESENTATIVE COMMUNITIES -		
	LARGE	MEDIUM	SMALL
GOVERNMENT DEPARTMENTS:			
TRANSFERS	482,850	503,415	437,536
RECRUITMENT	8,295,888	12,606,030	12,740,208
ORIENTATION	2,467,600	2,467,600	2,467,600
TOTALS	11,286,309	15,577,046	15,645,344
OTHER AGENCIES:			
TRANSFERS	65,423	66,825	59,090
RECRUITMENT	1,177,138	1,651,050	1,663,290
ORIENTATION	319,672	319,672	319,672
TOTALS	1,562,233	2,037,547	2,041,032
TOTAL ALL	12,788,541	17,614,592	17,686,376

2.0 TRANSITION COST IMPACTS ON NEW WESTERN GOVERNMENT

	GOVERNMENT DEPARTMENTS	OTHER AGENCIES	TOTAL
SEVERANCE	521,861	69,274	591,135
ULTIMATE REMOVALS	936,714	N/A	936,714
	1,458,575	69,274	1,527,849

- recruitment and inward removals for new staff recruited for the Eastern government;
- "ultimate removals" costs for terminated staff; and
- incremental training costs for new hires.

ASSUMPTIONS

The major assumptions regarding personnel transition costs are summarized below:

- An estimated 20% of the GNWT staff, whose positions become redundant, will transfer to the new Eastern government.
- The GNWT historical average single/married staff mix for new hires of 25%/75% is representative of the likely mix of new hires for the new Eastern government.
- Given the number of staff required, at least 75% of the positions to be filled will have to be recruited from outside the work community.
- No special incentives beyond the existing remote settlement allowance will be required for staffing the new Eastern government.
- No outside resources (consulting or recruitment specialists) will be required.

COST ESTIMATES

The personnel-related transition costs are summarized in Exhibit 6-2 on the facing page.

Personnel-related transition costs for the new Eastern government could range from $11.2 to $15.6 million, depending upon the choice of the government's Head Office location. For the new Western government, personnel-related transition costs, required due to downsizing from the current GNWT staff levels, will be $1.5 million. When incremental costs for other agencies are included, an additional $1.6 million to $2 million to the Eastern government costs and $69,000 to the West will be required.

SYSTEMS

A detailed assessment of Information Technology (Systems) costs is provided as Appendix VI and is summarized in this section.

Systems costs considered in determining transition costs include:

- Hardware
  - office equipment (micros, terminals, printers),
  - specialized equipment (digitized plotters, etc.), and
  - incremental costs for leased mini/mainframe computers (Yellowknife equivalent lease costs are included in the operating costs for government departments);
- Software
  - commercial applications software for micro-computers (word processing, spreadsheets, communication, networks); and
  - conversion costs.

Most of these costs relate to the establishment of the new Eastern government, although the West will incur incremental costs to convert from existing GNWT databases to the more limited scope resulting from Division.

ASSUMPTIONS

Key assumptions made in estimating these costs include the following:

- Division will create a surplus of micros and terminals in the West, which will be transferred at no cost to the new Eastern government.

- Existing customized (i.e., not commercial) software will be made available at no fee to either new government.
- All existing automated functions and applications will be required and employed in both governments.

COST ESTIMATES

Incremental systems costs, including transition costs, are summarized below:

Exhibit 6-3

SYSTEMS INCREMENTAL COSTS

	($000)	
Incremental Costs	West	East
Operating	-	Included in Dept. Costs
Transition	1,100	4,500
Infrastructure	-	2,938

TRANSITION MANAGEMENT AND ORGANIZATION DEVELOPMENT

TRANSITION MANAGEMENT

Management of the transition from one government to two will be critical to its success. This function may occur in several forms such as a Task Force, a Steering Committee, a series of special study teams or a combination of all of the above. The function could be staffed by government resources, contracted resources, or a combination of these.

There will be a number of steps in this process, likely occurring over a five to ten year period. All steps warrant a focused management group to steward the process. A possible size of the transition management team can be estimated by identifying the types of roles and responsibilities:

- transition planning, management and reporting;
- political relations, with federal, territorial and local governments;
- new territorial government policy making and strategic planning;
- capital projects planning, management and/or coordination;
- organization development; and
- legislative development.

Assumptions

In order to develop estimates of the transition management costs, it was necessary to make the following assumptions:

- A management team will be required which, while it will change in size over time in response to specific needs, will average 20 persons including support resources.
- The focus of efforts (and costs) are related to the new Eastern government.
- Given a mix of very senior resources as well as support staff involved, and the possibility that some of the resources may be contracted, an average annual cost of $75,000 per person for compensation plus an additional $50,000 for expenses is estimated.

A more precise and accurate set of assumptions can be developed as a detailed implementation plan is established.

Cost Estimates

Based on these assumptions, annual costs would be $2,500,000 during a five-year period.

In total, these cost estimates suggest $12.5 million will be required for transition management over the next five years. The

EXHIBIT 6-4

TRANSITION COST SUMMARY
(1991 Dollars x1000)

	NEW WESTERN GOVERNMENT	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITIES -		
		LARGE	MEDIUM	SMALL
GOVERNMENT DEPARTMENTS:				
Legal	3,000	3,000	3,000	3,000
Personnel	1,459	11,226	15,577	15,645
Systems	1,100	4,500	4,500	4,500
Transition Management		12,500	12,500	12,500
Other		5,000	5,000	5,000
Total Government Departments	**5,559**	**36,226**	**40,577**	**40,645**
Other Agencies (Re: Personnel Related Costs)	70	1,562	2,037	2,041
Totals	**5,629**	**37,788**	**42,614**	**42,686**

assumptions underlying these estimates are adequate to recognize the use of both government and contracted staff.

ORGANIZATION DEVELOPMENT

At some point in the development period, the Eastern territorial government organization will begin to be formed.

A likely scenario would be a slow building of the organization over a number of years, beginning with a small nucleus of senior managers. These managers, likely to be the Deputy Ministers of key departments, will build their organization, as resources permit, against a predefined schedule or workplan.

There are few precedents on which to base cost estimates for this type of process. In the absence of a detailed workplan, it is not practical to attempt to attach cost estimates to the organization development process.

Summary

In total, transition management costs may be in the order of $12.5 million over a five-year period. Other organizational costs will also be incurred, but these may be considered annual operating costs as the government begins to take full responsibility for program delivery.

INVENTORIES AND OTHER COSTS

There are no records in the GNWT which allow identification of the initial costs necessary to establish an inventory of forms and supplies. We reviewed 1989/90 total expenditures and determined an annual cost for "Materials and Supplies" of $20.4 million. This amount reflects more than the types of supplies necessary to start up the new government: it also includes both Head Office and regional costs.

Recognizing that the existing GNWT inventory of forms and supplies would be, in part, not relevant to the new governments, we estimate that 25% of the 1989/91 expenditures, or $5 million, represents an appropriate estimate for this stage of cost analysis.

SUMMARY

The combined estimated transitional costs are summarized in the facing page, Exhibit 6-4.

These costs will likely be incurred over a period of five to ten years. For the purposes of this study, certain of these costs have been estimated on the assumption of a five-year transition period.

7. INFRASTRUCTURE COSTS

INTRODUCTION

Creation of a new territorial capital in the Eastern Arctic will require a significant investment in infrastructure to accommodate the population growth which will result from the influx of new territorial government employees. In order to estimate these costs, it was necessary to first estimate the population impact on the selected communities and then develop incremental capital and operating costs. This section describes the approach used to estimate the population impact and the infrastructure costing, and the results of the analysis.

METHODOLOGY

There are three different types of infrastructure impacts which must be measured:

- There will be a direct physical infrastructure (offices, residences) required to address the increase in population which results from the move to the Eastern capital of government Head Office staff and their families;
- There will be an impact on the municipal physical infrastructure (utilities, transportation) as a result of not only government employees and their families, but also the additional private sector employment impact which will materialize from the strengthening of the local economy; and
- There will be an impact on the social support infrastructure for such things as health care, recreation and cultural facilities, etc. from the total population increase.

The components affected in each of thes categories are briefly described below.

- Direct physical infrastructure:
  - government facilities to meet th administrative and program deliver space requirements for office space ar special facility needs;
  - residential facilities, both single fami and multiple residential housing; and
  - equipment for government offices ar residential furniture.
- Municipal physical infrastructure:
  - utilities, including water, sewage, refus disposal, power generation and bulk fue storage requirements; and
  - transportation, including road networ airport and sealift facility upgrades.
- Social support infrastructure, includin incremental impacts on health care facilitie education facilities, fire protection, polic protection, recreational and cultural facilitie and municipal offices.

Consistent with the Terms of Reference for thi study, we have focused our cost analysis on th components of these infrastructure items whic affect territorial government expenditures.

The method of valuation of the infrastructur impacts was as follows:

- infrastructure needs were identified i detailed task analysis studies of eac department with input from senio department officers;

- a preliminary sizing of the employment and population impacts was conducted to be able to project impacts;
- user departments with infrastructure needs were then asked to define specifications based on these preliminary impacts; and
- specifications were then passed on to those departments experienced in developing each type of infrastructure, such as Public Works and Municipal and Community Affairs, for capital and operating costs.

A summary of the detailed cost data provided by these departments is attached as Appendices VII and VIII.

BASIC ASSUMPTIONS

The following major assumptions were used:

- Historical cost standards traditionally employed by the Department of Public Works are appropriate cost factors and provide an acceptable degree of precision.
- The technical feasibility of any of the communities to handle the population impacts projected need not be evaluated at this time.
- Incremental impacts of federal employment can be excluded.
- Only one government employee per household.

For this stage of analysis, timing of expenditures and definition of a more cost-effective, precise facility configuration have not been developed. This should be the subject of future studies.

POPULATION IMPACT

Initial Estimates

Initial estimates indicated that 1,126 new jobs in government departments in the new Head Office plus 136 in other agencies would be created. Allowing for local hiring, this would result in an influx ranging from 1,119 to 1,197 new employees to the three communities used as proxies for the new Eastern Capital. To arrive at a total population estimate, it is recognized that economic activity will be generated as a result of these new jobs. A multiplier was used to approximate the number of additional employment opportunities which will be created due to household spending generated by the new government jobs.

Data was obtained regarding northern government economic impact multipliers from the NWT Input - Output Model, which suggested a range of 1.1287 (Open Model) to 2.6654 (Closed Model). Although this is an economic impact multiplier, the greatest area of impact from an investment in the NWT is the labour component; therefore, it seems reasonable to use the range of 1.1287 - 2.6654 as a measure of possible private sector employment impact.

For this stage of the analysis, the Open Model, which includes direct and direct/indirect impacts, appears to be more relevant than the closed model. The value of 1.1287 is considerably lower than typical southern community multipliers, likely because the northern community's economies have a much higher degree of "leakage" of funds. This figure of 1.1287 was increased to 1.3 for this study in recognition that there will be both private sector and municipality employment impacts of Division, and to reflect the fact that the size of the impact relative to the size of the community is far greater than most analyses in which multipliers are applied. Based on the initial estimates, a multiplier of 1.4 would result in a total estimated population impact range of 3,897 to 4,084 people in the first iteration calculations. For the purposes of infrastructure costing, departments were advised to use a range of 4,000 to 4,500 total population impact.

GNWT DIVISION COST STUDY
EASTERN HEAD OFFICE POPULATION IMPACT ANALYSIS

EXHIBIT 7-1
REVISED

1.0 TOTAL HEAD OFFICE EMPLOYMENT

Government employees	1,051	
Other Agencies	129	
Direct Regional	300	(Health-105, Education-130, Social Services -65)
Total	1,480	

2.0 MAJOR ASSUMPTIONS

2.1	Married/Single Mix is	75.0%	25.0%
2.2	Average Married Family Size	3.0	persons
2.3	Average # School Age Children	1	per Family
2.4	Avg % of Available community Workforce hired locally	75.0%	
2.5	Incremental Private Sector Impact	0.3	Private sector jobs for every 1 public sector job

3.0 INCREMENTAL COMMUNITY IMPACT - TERRITORIAL GOVERNMENT EMPLOYEES ONLY

COMMUNITY:		Large	Medium	Small
Population		3,126	1,440	1,065
Total Labour Force		1,398	619	476
Unemployed		191	90	87
# Hired locally		143	68	65
# Gov't Employees added to Comm y		1,337	1,413	1,415
INCREMENTAL IMPACT				
Employees	- Single	334	353	354
	- Married	1,003	1,059	1,061
Families	- Spouses	1,003	1,059	1,061
	- Children	1,003	1,059	1,061
	TOTAL	3,342	3,531	3,537

4.0 INCREMENTAL IMPACT - PRIVATE SECTOR

Employees	- Single	111	111	111
	- Married	333	333	333
Families	- Spouses	333	333	333
	- Children	333	333	333
	TOTAL	1,110	1,110	1,110

5.0 TOTAL INCREMENTAL IMPACT ON THE COMMUNITIES

Employees	- Single	445	464	465
	- Married	1,336	1,392	1,394
Families	- Spouses	1,336	1,392	1,394
	- Children	1,336	1,392	1,394
	TOTAL	4,452	4,641	4,647

Second Iteration Estimates

When revised employment figures were developed, a total of 1,480 new jobs were identified, including second iteration estimates of staff required for education, health care and social services facilities in the Head Office community. A net community public sector employee population impact of from 1,337 to 1,415 was determined after adjusting for local hires.

The population impact, however, still remained in the range of 4,000 to 4,500 (see Exhibit 7-1).

FINDINGS

The following describes each of the major facility requirements identified by Departments.

STAFF HOUSING

Staff housing costs were calculated based on the initial requirements for housing 1,126 new employees and their families. This estimate is subject to further revision Phase II.

A mix of single and multi-family housing units was determined based on historical experience in arctic communities and verified with the Department of Personnel. Costs were based on historical experience for both capital construction costs and O&M costs, which include maintenance, taxes, insurance, utilities and administration fees. In addition, revenues for staff rental rates were also factored back into revenue calculations. Cost estimates include a provision for furniture with replacement costs estimated based on a ten-year cycle.

OFFICE SPACE

Total office space requirements were also based on 1,126 PY's and are subject to refinement in future studies. Recent historical experience for Yellowknife projects suggested that a standard of 230 square feet per PY is appropriate for new construction in the Eastern capital and served as the basis for these cost estimates. Construction costs were based on local community cost factors.

Both capital costs and costs for leased facilities were calculated in the infrastructure cost analysis by the Department of Public Works. Both figures are shown in the attached details in Appendix VII and VIII. The current GNWT policy is to lease rather than build. However, to eliminate confusion, we have used only the gross capital costs in the total Division costing estimates.

Operating and maintenance costs for office space were determined based on historical experience and include materials, labour, fuel, electricity, water, sewage and gas charges. Details on these costs, by facility, are also provided.

VEHICLES

Vehicle requirements were calculated for each Department and are based on existing fleet requirements in Yellowknife. Different quantities of vehicles are required in the three different communities because of the different levels of existing and future infrastructure requirements.

Costing was based on 1991 prices including freight. Maintenance costs are based on Department of Public Works Maintenance Management Systems Standards and assume a seven-year replacement cycle.

LEGISLATIVE ASSEMBLY

Detailed plans currently exist for a new legislative assembly for Yellowknife. These plans provided the basis for costing a similar facility in each of the new communities, indexed for local community cost factors.

The Eastern community legislative assembly requirements are estimated at 3,950 square meters to provide a facility for 15 MLA's and the following accommodation requirements:

- speaker;
- chamber;
- administration;
- public areas;
- security;
- meeting and caucus rooms;
- media;
- furniture and equipment; and
- library.

Incremental staff and O&M costs are included in the detailed departmental cost analysis.

DEPARTMENT OF CULTURE AND COMMUNICATIONS

Consistent with the assumptions of this study, a new museum will be required in the Eastern capital.

The functional standards for costing the new museum are based on the standards for the Prince of Wales Northern Heritage Centre in Yellowknife. An estimate of requirements for a facility approximately one half the size of this Yellowknife facility, or approximately 4,000 square meters, was used as the basis for determining capital and operating costs.

Incremental staff and O&M costs are included in the detailed departmental cost analysis.

DEPARTMENT OF JUSTICE

Costs were estimated for a new courthouse and law library. Standards were based on equivalent Yellowknife facilities and include:

- two courtrooms;
- Judges' chambers;
- court registry;
- holding cells;
- consideration of a staffing of six to ten; and
- a law library, including stacks, storage and workshop.

Incremental staff and O&M costs for these items are included in the detailed departmental cost analysis.

In addition, an incremental annual cost to the Department of Justice is included in Exhibit 3-5 and Exhibit 8-3.

DEPARTMENT OF HEALTH

The following new facility requirements were identified for the Department of Health:

- hospital;
- medical resource library;
- public health unit; and
- boarding home.

Hospital requirements were defined based upon the existing facilities available in each community and with consideration of the population impact on the new Eastern capital of approximately 4,000 people. In total, additional hospital facilities for fifty-two new beds, together with related facilities, were identified and costed for scenarios with Rankin Inlet and Cambridge Bay as the new capital. In the case of Iqaluit, a 16 bed expansion to the existing regional hospital would be required.

A medical resource library providing stack, reading and resource areas, next to the new regional hospital, were costed based on the same size as the comparable facility in Yellowknife.

A public health unit facility separate from the hospital providing community and mental health services, with public, seminar and staff areas, were costed as well.

A thirty-two bed boarding home, using the new Winnipeg boarding home as a functional standard, was costed for each of the three new potential capital sites.

Incremental staff and O&M costs are in addition to the detailed departmental cost analysis and are reported separately in Exhibit 3-5 and Exhibit 8-3.

DEPARTMENT OF SOCIAL SERVICES

The following facilities were costed for the Department of Social Services:

- children's' group home;
- children's' treatment centre;
- a new (or expanded) correctional facility;
- a detox centre;
- a level three senior centre;
- a young offenders centre (secure);
- a young offenders centre (open);
- a safe shelter;
- an alcohol and drug abuse treatment centre;
- a level two seniors and handicapped adult facility; and
- a level one seniors facility.

The children's' group home was costed as a four bed group home, using standard group home program requirements and using the Rankin Inlet handicapped adult group home as a model.

The children's' treatment centre was costed based on the assumption that ten beds in the West used for Eastern patients would be required in the East and one additional bed would be required for every 2,000 in population increase in the new Head Office. The Rankin Inlet program was used again as the model for costing purposes.

The correctional facility was costed based on the assumption that sixty-eight inmates from the East would be returned from the Yellowknife Correctional Centre and provision was required for an increase of 2 inmates for every 1,000 population increase. Construction standards were based on Alberta Corrections standards requiring 80 square meters per inmate.

An eight bed combined health and social services detox program facility was costed using the Yellowknife Franklin Avenue facility as a model.

Seniors' facilities for level one, level two and level three seniors' including handi-capped adults in the level two facility were costed with a total of nine beds. The level three facility is projected to be attached to the hospital or regional health building. The level two facility is costed as one group home using the Rankin Inlet handi-capped adult group home as a model while the level one facility was based on three facilities of 90 square meters each using residential construction standards.

Incremental staff and O&M costs are in addition to the detailed departmental cost analysis and are reported separately in Exhibit 3-5 and Exhibit 8-3.

ARCTIC COLLEGE

Arctic College defined its program requirements for a college instruction facility, college residence and college gymnasium. The instruction facility was costed based on services equivalent to the Fort Smith campus. The college residence was costed using the Nunatta campus residence as a model. The college gymnasium used the Aurora campus facility as a model for costing.

Part of the incremental staff and O&M costs are in addition to the detailed departmental cost analysis and are reported separately in Exhibit 3-5 and Exhibit 8-3.

DEPARTMENT OF EDUCATION

In calculating the total population impact, an estimate was made of the number of children included in the total population growth. This resulted in an incremental requirement for school facilities of approximately 65 to 68 new classrooms. These were determined based upon 22 students per classroom with the assumption of 80% initial occupancy allowing for some growth. The result requires four standard school rooms complete with gymnasium and related facilities.

In addition, an education training facility with two classrooms was costed using the Yellowknife Lamridge building facility as a model. Additional classrooms are expected to be required and are assumed they can be rented as required.

COMMUNITY FACILITIES

The Department of Municipal and Community Affairs identified a number of community facilities required in the new Capital:

- municipal office;
- community playgrounds and play fields;
- in-ground pool; and
- community hall.

Functional standards for each of these facilities were provided by the Department of Municipal and Community Affairs based on the assumption of a population increase of approximately 4,000.

GARAGES AND RELATED

Parking garages and related facilities were identified for vehicles for:

- water;
- sewer;
- garbage;
- fuel; and
- maintenance.

In addition, warehouse space requirements wer identified as new infrastructure requirement: Costs for these are included in general facilit needs.

NWT Power Corp. also identified th requirement for a meter shop. This was coste based on standards for the existing comparable facility in the West.

MUNICIPAL UTILITIES

Utilities were costed for each of the communities based upon the current condition and capacity of existing infrastructure. As a result, some significant cost differentials ca materialize between these three communitie For example, the costs of sewage disposa ranges from $9.1 million to $24 million (Rankin Inlet and Cambridge Bay, respectively). Th significantly higher cost in Cambridge Ba reflects the fact that the current truck handlin system would be replaced by a piped sewag system in the event Cambridge Bay were t realize the population increase projected in thi study for the Eastern capital. Simila differentials arise in areas of water and powe The basis for community cost calculations i included in the detailed cost data in Appendi VIII.

BULK FUEL

Of the three representative communities selecte for costing purposes, only one (Rankin Inlet has government owned bulk fuel facilities - bot Iqaluit and Cambridge Bay fuel facilities ar owned by the private sector. In communities where the private sector owns the fuel, the cos per litre of fuel consumed by governmen organizations and agencies is much higher since the owner is recovering his capital costs with the use of the facility. In order to eliminate confusion in this study, all three communities have been treated consistently by assuming that all facilities would be owned by the government. As a result, capital cost figures fo expansion of community bulk fuel facilities i Iqaluit and Cambridge Bay and the assumptions

C&L

regarding fuel costs in the three communities are consistently applied as if government owned all three fuel facilities.

AIRPORTS

The airport in Iqaluit is owned and operated by the Federal Government. It is therefore assumed that capital expenditures required to upgrade the facility will be the responsibility of the Federal Government and are not within the scope of this study. In the cases of Rankin Inlet and Cambridge Bay, capital costs have been determined. Rankin Inlet is assumed to require an instrument landing system and parking area upgrades. Cambridge Bay, on the other hand, requires a terminal, runway and apron paving, an instrument landing system and parking. As a result, the capital costs for bringing the Cambridge Bay Airport to a standard that can accommodate the projected population increase are much higher.

SEALIFT

Sealift facilities are all owned and operated by Transport Canada and are not included in the costing for this study.

INCREMENTAL FACILITY OPERATING COSTS

Based on historical experience in each of the three communities being reviewed, the Department of Public Works has determined the incremental facility operating costs for each building required and costed as part of the new infrastructure. These costs are included in the costing details in Appendix VIII.

SUMMARY

Details regarding Infrastructure Costs, provided in Appendices VII and VIII, are summarized in Exhibit 7-2. Incremental O&M costs to departments associated with this infrastructure is provided in Exhibits 3-5 and 8-3.

Infrastructure costs will be influenced by the location of the capital; partly by the capacity of existing facilities; partly by accessibility; and partly by the geography of the community.

The current GNWT policy is to lease facilities wherever possible. If applied in this case, infrastructure capital costs could be reduced by approximately $211.4 million, offset by $33 million in annual lease costs.

The following items are excluded from this cost summary:

- airport upgrades in Iqaluit (Transport Canada cost);
- sea lift facility upgrades (Transport Canada cost); and
- Municipal Police (RCMP) facility upgrades (part of total annual RCMP charges costed in the Justice Department).

Exhibit 7-2

SUMMARY INFRASTRUCTURE COSTS ($000)

	Large	Medium	Small
1. Direct Physical Infrastructure	400,140	425,207	423,213
2. Municipal Physical Support Infrastructure	83,525	82,430	126,000
3. Municipal Social Support Infrastructure	36,375	38,530	37,797
4. Computer Systems	2,938	2,938	2,938
TOTAL	522,978	549,105	589,948

IMPACT SUMMARY
GOVERNMENT DEPARTMENTS ONLY
(1991 DOLLARS x 1000)

EXHIBIT 8-1

	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
STAFFING (PY's)	3,515	2,561	72.9%	1,757	50.0%	803	22.8%
WAGES AND SALARIES	211,232	155,403	73.6%	108,001	51.1%	52,172	24.7%
GRANTS AND CONTRIBUTIONS	290,462	148,002	51.3%	148,178	51.4%	7,716	2.7%
OTHER O&M	407,646	256,516	62.9%	178,111	43.7%	26,981	6.6%
TOTAL	909,340	560,921	61.7%	435,288	47.9%	86,869	9.6%

8. SUMMARY OF THE FINANCIAL IMPACT OF DIVISION ON GOVERNMENT FUNDED ORGANIZATIONS

The preceding sections described the impact of Division on:

- annual operating costs for two new territorial governments in place of the existing GNWT;
- the annual capital requirements of the two governments;
- annual revenues of the two new governments;
- the transition costs relating to establishment of the new government in the East and the West; and
- the infrastructure required by the Eastern government in the new capital.

This section provides a summary analysis. Appendices provide the detailed calculations of each of the above costs.

ANNUAL OPERATING COSTS

Exhibit 8-1 provides summarized totals for operating cost impacts on each of the two new governments.

Using 1991/92 Yellowknife costs as a base, Division is expected to increase annual government operating costs by $86,869,000, or 9.6%, above the projected 1991/92 budgeted GNWT expenditures of $909,340,000. This increase, in terms of the objects of expenditure, consists of:

- wages and salaries of $52,172,000;
- grants and contributions of $7,716,000;
- other O&M of $26,981,000.

A key factor in understanding the relatively modest magnitude of this impact is the fact that the existing GNWT is highly decentralized. Over 50% of GNWT staff are already operating in regions (or performing purely regional related support functions). The only impact is therefore on those Head Office functions which must be duplicated to provide support to regional program delivery. A detailed analysis of Head Office costs is provided in Appendix III.

A second key reason for the relatively small size of the incremental cost increase (i.e. 9.6%) can be found in the area of Grants & Contributions. Most of Grant and Contribution expenditures are driven by the demands/needs of the population (e.g. social assistance, health care claim) and are incurred in the two territories on a population basis. As a result, there are no significant incremental costs associated with these major expenditure areas due to Division.

Staffing

The total staffing impact is an additional 802.9 PY's in government departments (plus 95.9 PY's in other agencies, for a total of 898.8 PY's) over the 1991/92 levels. Additional PY's would also be created in the new Eastern capital in educational, health care, social services and municipal positions as a result of the direct impact on the population of establishing a new government Head Office in the community.

EXHIBIT 3-3

SUMMARY OF ANNUAL OPERATING COST IMPACTS FOR INCREMENTAL PERSONNEL COSTS

(1991 DOLLARS x1000)

OPERATING COST IMPACTS ON NEW EASTERN GOVERNMENT

	- REPRESENTATIVE COMMUNITIES -		
	LARGE	MEDIUM	SMALL
GOVERNMENT DEPARTMENTS:	4,219,670	5,095,569	6,022,992
SETTLEMENT ALLOWANCE	1,518,103	2,129,288	2,145,060
RECRUITMENT COSTS	503,931	503,931	503,931
VACATION TRAVEL ASSISTANCE			
TOTALS	6,241,704	7,728,788	8,671,983
OTHER AGENCIES:	517,276	624,649	738,339
SETTLEMENT ALLOWANCE	186,099	261,023	262,956
RECRUITMENT COSTS	61,775	61,775	61,775
VACATION TRAVEL ASSISTANCE			
TOTALS	765,150	947,447	1,063,070
TOTAL EASTERN IMPACT	7,006,855	8,676,236	9,735,054

OPERATING COST IMPACTS ON NEW WESTERN GOVERNMENT

(REDUCTION IN ANNUAL RECRUITMENT COSTS DUE TO REDUCED TOTAL STAFF LEVELS)

402,732	GOVERNMENT DEPARTMENTS
51,678	OTHER AGENCIES
454,410	TOTAL

EXHIBIT 3-4

REGIONAL COST ADJUSTMENTS FOR THE EASTERN HEAD OFFICE

(1991 DOLLARS x1000)

	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITIES -		
	LARGE	MEDIUM	SMALL
PROJECTED O&M COSTS - HEAD OFFICE (SEE APPENDIX III)			
- GOVERNMENT DEPARTMENTS	48,976	48,976	48,976
- OTHER AGENCIES	3,315	3,315	3,315
REGIONAL COST FACTORS	1.22	1.34	1.42
INCREMENTAL REGIONAL COSTS			
- GOVERNMENT DEPARTMENTS	10,775	16,662	20,570
- OTHER AGENCIES	729	1,127	1,392
TOTAL	11,504	17,779	21,962

Wages and Salaries

Wages and salaries increase $52,172,000 using Yellowknife base costs and a further $6,242,000 to $8,672,000 when factors for higher settlement allowances and recruitment costs are considered for the Eastern capital.

Grants and Contributions

Grants and contributions increase only $7,716,000, or 2.7%, reflecting the fact that Division would not affect program delivery costs incurred directly in the regions by regional operations. The primary cause of increase relates to population increases in the community which will become the new Eastern capital.

Other O&M

Other O&M increases only $26,981,000, or 6.6%, largely as a result of travel, materials and supplies and contracted services. Detailed estimates for each of these is provided at the task analysis level within each departmental analysis.

OTHER ANNUAL OPERATING COSTS

Some adjustments are also required to refine these results. To ensure consistency throughout the study, departments were required to cost both Eastern and Western head offices using Yellowknife cost factors as a base. In the Eastern territory, however, costs for the same goods and services will be higher than they are in Yellowknife. As a result, the Yellowknife based costs illustrated earlier must be adjusted for higher cost of living factors, and for the compensation costs which it is anticipated will be necessary to retain staff in the Eastern capital. When other O&M in the Eastern capital is adjusted for Eastern Community cost of living factors, the total incremental cost increases by an additional $10,775,000 to $20,570,000, depending upon the Community. Incremental personnel related costs add a further $6.3 million to $8.7 million to the East and reduce Western costs by $0.4 million.

In addition, in the operating cost analysis stage of the study it was necessary to exclude the incremental facility operating costs in the new Eastern capital: this was unavoidable since it was necessary to first define the magnitude of the Head Office organization required, from which the infrastructure could be defined. This infrastructure then allowed determination of the annual operating costs for the facilities. These incremental costs add approximately $21 million to the initial Eastern Government cost estimates.

The impact of these other incremental costs is summarized in Exhibits 3-3 and 3-4, reproduced on the facing page, and Exhibit 3-5, reproduced below.

Exhibit 3-5

EASTERN GOVERNMENT SECONDARY IMPACTS
(1991 Dollars x 1,000)

Department	Annual Cost	Eastern Capital Staffing (PYs)
Health	1,900	105
Social Services	6,750	65
Education	9,000	130
Arctic College	300	N/A
Justice	3,083	N/A
	$21,033	300 PY

REVENUES

The revenue analysis consisted of an evaluation of the projected 1991/92 revenue sources. Where revenues are directly attributable to departments the sources of these revenues have been evaluated and, together with input from the departments, revenues have been apportioned between the two territories. Incremental revenues identified in this stage of analysis are $18.3 million, or 6.6%, of existing GNWT revenues. The incremental revenues impact is summarized in Exhibit 8-2.

Exhibit 8-2

REVENUES IMPACT ($000)

1991/92 Budget	277,824
New Western Government	178,394
New Eastern Government	117,701
Combined Impact	18,271

Division will cause a shift in population, with a direct impact in employment through the creation of as many as 1480 new full-time employment opportunities. This will have a multiplier effect with the infusion of new capital and payroll from these positions which will create new private sector opportunities.

Overall, the shift in population from the West to the East will alter the existing dynamics of the direct revenue sources in the territories. The Terms of Reference of this phase of the study did not provide for a detailed analysis of the combined impact of all of these factors on territorial revenues.

CAPITAL COSTS

For the purposes of this study, we have assumed that there will be no incremental capital funding available to the two new governments over what the existing GNWT has decided to allocate.

We have reviewed historical spending patterns for capital expenditures between Eastern and Western regions and evaluated this data against the 20-year Capital Needs Assessment prepared by GNWT staff. Assuming Division should have no incremental impact (and similarly no reduction), the primary objective of the evaluation of capital expenditure requirements was to determine the relative split, or apportionment, of the 1991/92 capital expenditure budget of $172 million between the two new governments.

Historical records suggest that the three Eastern regions have received a slightly smaller proportion of capital funding over the past five years. Specifically, 49% of five-year expenditures were made to the benefit of Eastern communities while 51% were directed at Western communities after adjusting for Head Office capital expenditures in Yellowknife.

The 20-year Capital Needs Assessment is balanced slightly in favour of the West with only 46% of needs identified relating to the East.

Based on the combined historical and projected future needs, we have apportioned annual capital costs based on the 20-year Capital Needs Assessment between the two new governments, maintaining the total projected 1991/92 capital budget levels.

INFRASTRUCTURE COSTS

Creation of a new territory in the East, with a new Head Office for the seat of government, requires development of an infrastructure of facilities, equipment and services. Given the small size of the Eastern communities, it is appropriate to assume that virtually all of the infrastructure requirements for the new government will be incremental.

Results of the program reviews of each department led to identification of a number of special facilities required to support program delivery in the Eastern head office, such as legislative buildings, a courthouse, etc. The general office needs was also determined, based on GNWT standards.

Impacts on the existing municipal infrastructure resulting from the total population impact on the community were also defined. For the purposes of this study, infrastructure needs have been classified into three categories:

- Direct physical infrastructure:
  - government facilities necessary to meet the administrative and program delivery requirements for office space and special facilities;
  - residential facilities, both single family and multiple residential housing for government employees and their families; and
  - equipment for government offices and residential furniture.
- Municipal / community physical infrastructure:
  - utilities, including water, sewage, refuse disposal, power generation and bulk fuel storage requirements; and
  - transportation, including road network upgrades, airport upgrades and sealift facility upgrades.
- Municipal social support infrastructure, including incremental impacts on:
  - health care facilities,
  - education facilities,
  - fire protection,
  - police protection,
  - recreational and cultural facilities, and
  - municipal offices.

In addition, there will also be a need for a framework of computer systems as part of the initial infrastructure.

Three sets of costs have been developed, one for each of the representative large, medium and small communities selected.

Costs for the infrastructure were provided through the Department of Public Works and the Department of Municipal and Community Affairs.

Although one of the communities used as a proxy for the Eastern capital is a tax-based community, it is assumed that, for the purpose of this exercise, the incremental costs of Division on all aspects of the community will be funded rather than passed on through the municipal rate base. We anticipate that this will be the subject of further discussion in the future and have identified these costs separately to facilitate this discussion.

TRANSITION COSTS

Transition costs are defined as the one time costs necessary to implement the move from one government to two, excluding the annual operating costs and the infrastructure required to operate the government. Our study has identified the following transition costs:

- Legal:
  - conversion of all territorial legislation and regulations,
- Personnel:
  - recruitment,
  - severance/termination,
  - relocation,
  - training;
- Systems;
- Transition Management and organizational development; and
- An initial inventory of forms, documentation and supplies.

It is important to note that transition costs will relate to both the Eastern and Western territorial governments. The Western government will also be a new government which will require its own enabling legislation and inter-governmental agreements.

In the case of personnel, the study identified cost differentials based upon different communities which may ultimately serve as the capital of the new Eastern territory. For the purposes of transition cost analysis, the range of these costs for government departments is from $36.2 million to $40.6 million in the East and $5.6 million in the West for the three alternative communities. Incremental costs for other agencies increase this a further $1.6 million to $2.0 million.

It is reasonable to assume that these costs will be incurred over a five year period.

Of the costs presented in this study, the margin for error is greatest with transition costs. These are the most difficult costs to define without a highly detailed transition workplan.

POPULATION IMPACT

The population impact of Division can be estimated in both the Western and Eastern territorial government capitals. The impact in Yellowknife, as the Western territorial capital, will be a reduction in staff levels by 248.6 PY's for government departments. There are no established records on which to draw conclusions or make supportable assumptions with regard to how many of the employees affected by down-sizing will relocate. As a result, the population impact analysis on Yellowknife has not been assessed further at this stage of the study.

In the new Eastern capital, 1,051.5 PY's will be created for government departments (Head Office only) plus an additional 130 PY's in other agencies. Each community will be able to provide only a small number of people to fill these employment opportunities from their unemployment rolls.

The employees entering the community to fill these positions will bring spouses and children. A compounding, or multiplier, effect will be realized through the creation of new private sector positions with the infusion of additional capital and payroll.

An appropriate population estimate is from 4,000 to 4,500 people being added to the existing communities. This more than doubles the size of the largest community and quadruples the size of the smallest.

It is important to note that, consistent with the Terms of Reference for this engagement, these estimates exclude the impact of Division on federal positions and costs that may be required in the territorial capital.

REVISED

DIVISION COST IMPACT ANALYSIS - TOTAL IMPACT SUMMARY

EXHIBIT 6-3

ANNUAL COSTS (1991 DOLLARS x1000)

ITEM NO		NEW WESTERN GOVERNMENT	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITIES - LARGE	MEDIUM	SMALL
1.0	OPERATING COSTS IN YK DOLLARS				
	Government Departments (Exhibit 3-2)	560,921	435,288	435,288	435,288
	PERCENT OF 1991/92 ESTIMATES	61.7%	47.9%	47.9%	47.9%
	COMBINED INCREASE OVER 1991/92 ESTIMATES		86,869	86,869	86,869
			9.6%	9.6%	9.6%
2.0	OTHER INCREMENTAL OPERATING COSTS				
	- SECOND ITERATION IMPACTS (Exhibit 3-5)		21,033	21,033	21,033
	- PERSONNEL RELATED (Exhibit 3-3)	(454)	7,006	8,676	9,735
	- REGIONAL COST FACTORS (Exhibit 3-4)		11,504	17,779	21,962
	- FACILITY OPERATING COSTS (APPENDIX VII)		39,985	45,865	50,001
3.0	INCREMENTAL COSTS OR SUBSIDIES TO OTHER AGENCIES (SPLIT 50:50 WEST AND EAST)	3,915	3,915	3,915	3,915
	ADJUSTED ANNUAL OPERATING COSTS	564,382	518,731	532,556	541,934
	COMBINED INCREMENTAL IMPACT (BOTH EAST AND WEST, INCLUDING OTHER AGENCIES)		173,772	187,597	196,975
			19.1%	20.6%	21.7%
4.0	ANNUAL CAPITAL COSTS (SPLIT 54:46)	93,024	79,242	79,242	79,242
5.0	ANNUAL DIRECT REVENUES (Exhibit 5-1)	(178,394)	(117,701)	(117,701)	(117,701)
	NET ANNUAL COSTS	479,011	480,272	494,097	503,475
	INCREMENTAL ANNUAL FUNDING REQUIRED		181,303	175,128	184,506

ONE TIME COSTS (1991 DOLLARS x 1000)

		NEW WESTERN GOVERNMENT	NEW EASTERN GOVERNMENT - REPRESENTATIVE COMMUNITIES - LARGE	MEDIUM	SMALL
1.0	INFRASTRUCTURE (Exhibit 7-2)		522,978	549,105	589,948
2.0	TRANSITION (Exhibit 6-4)	5,629	37,788	42,614	42,686
3.0	TOTAL ONE TIME COSTS	5,629	560,766	591,719	632,634

NOTE: ABOVE COST ESTIMATES EXCLUDE THE IMPACTS OF THE FOLLOWING:

- CLAIMS SETTLEMENTS
- DEVOLUTION
- CONTINGENCIES

SUMMARY

The combined financial impact of all of the preceding costs is summarized in Exhibit 8-3. This exhibit incorporates:

- Department operating costs as originally calculated using Yellowknife costs as a base;
- Incremental costs to other agencies (only incremental costs are included since current spending is fully recovered from other sources);
- Incremental operating cost factors resulting from the higher costs associated with the new Eastern territorial Head Office - including incremental facility costs for the new infrastructure and incremental costs to the municipalities;
- Annual capital costs - with no incremental impacts reflected.
- Annual revenues, including initial estimates of incremental direct revenues for each department.

This summary illustrates the following impacts of Division:

- Using Yellowknife base costs, Division would cause an increase in operating costs of $86,869,000, or 9.6%, over existing GNWT expenditures.
- Including all increment operating cost factors, Division will cause an increase in total expenditures of $173.8 million to $197.0 million, or 19.1% to 21.7% over existing GNWT expenditures, depending upon the community selected.
- After consideration of capital costs and incremental direct revenues, the net annual cost impact of Division is projected to be $161,303,000 to $184,506,000.

One-time costs represent a far larger cost factor. Incremental costs in the West are estimated at $5,629,000, largely due to one time personnel related costs. In the East, these costs may range from $557.8 million to $629.7 million.

Further refinements of each of these costs is warranted as approval of Division approaches.

These costs will likely change, but should represent an appropriate order of magnitude estimate of the costs of Division under the assumptions governing this study.

9. EMERGING ISSUES

This study was based on a number of assumptions and methodological rules that were communicated to each department/agency prior to the activity and task review. Although these assumptions and rules were clearly identified and noted by the individual departments participating in the analysis, there are a number of "emerging issues" that were identified at the departmental level and are summarized in the executive summaries for each department (see the Appendices of this report).

These emerging issues relate primarily to possible impacts that may be associated with Division that are non-cost oriented, as well as to future issues that result from developing trends that influence each department. The non-cost impacts of Division as well as the trends that the departments are facing provide a context in understanding the "point-in-time" nature of this cost analysis study.

Emerging issues that were identified by a number of departments and considered to be important and relevant to Division are summarized below:

- It has been reported that the population growth in the East is expected to be at or about four times the Canadian average. This rapid increase in population growth is likely to create a population profile that has a youth orientation. Because of the population growth and the likely age profile, the cost of providing government services and programs is expected to increase from that currently experienced for the GNWT. For example, there is likely to be a greater need for school facilities, municipal recreation facilities and early childhood medical services.

- Division will create a new government capital centre that will improve access to, and information about, services available to the population. Better access and improved information is likely to increase demand for, and therefore costs associated with, government service and program delivery for the East.

- Although transitional costs include costs associated with personnel movement, severance and recruitment, they do not include costs that will be required for the training of residents to access, maintain and advance their careers in government. It is likely that these costs will be higher in the East and they will represent an ongoing cost.

- Given the increasing attention and understanding regarding social issues (e.g., family violence, child sexual abuse) it is expected that social service costs will increase.

- As noted earlier in this report, the cost associated with Claims Implementation has not been included. The costs are being determined in the land claims process and will likely increase the costs of government in both new territories.

- Similarly, the costs and revenues associated with Devolution have not been included. Devolution will have a significant impact on how government will look and function in the future, and a true picture of the impact of Division must take this into account.

- Although the assumption of "no sharing" has been used in this cost analysis, it is fully expected that sharing of resources and other alliances (for example, purchasing of services and goods) will be a more cost effective solution for some activities undertaken by both new governments. This will affect the costs presented in this report for most departments.

- It is expected that other efficiencies can be gained in the operation of two distinct government entities through a "most efficient organization study".

- The location of the capital for the new Eastern Territory will impact costs, growth potential, the requirement for the adjustment of travel patterns (for example, for private air service) and the acceptability of the location to the population.

- The creation of a new capital with an influx of about 4,000 people will have a significant socio-cultural impact on the existing resident population. This impact (including costs) has not been included in this study but will require careful assessment as the transition to two territorial governments proceeds.

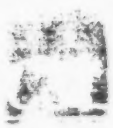
- The ability of the Eastern Territory to attract and hold qualified people to operate the government will be a significant issue. Initially, at least, it is expected that there will be high turnover rates and there may be considerable difficulty in recruiting the necessary levels of specialized skills.

- The population size of the territories will pose some problems to certain services currently delivered. For example, the service base for the Workers' Compensation Board will likely be insufficient and premiums may have to rise if in fact two totally separate organizations are required.

- With two government entities in the territories, there will be a level of competition for funds. Also, marketing efforts devoted to development items, such as tourism and economic development, may be less concentrated and more competitive.

- Detailed work plans for transition will be required in all areas in order to ensure that the transition to Division is as smooth as possible.

All of the above emerging issues, as well as the more detailed issues contained in the department's executive summaries (see Appendices), indicate that although the cos analysis completed as part of this report doe represent a "point-in-time" cost assessment c Division based on the assumptions laid out, th actual costs associated with Division, over period of time, may go beyond those identifie in this report. Refining the cost analysis to dea with the above emerging issues as well a others identified throughout this report shoul be included as part of Phase II of the study.



10. PHASE II REQUIREMENTS

Estimating the costs of Division involves many elements. In this report, which was designed to identify initial cost estimates, several key assumptions were made that excluded important cost areas. Among the exclusions are the implementation costs associated with Claims, the cost impact of Devolution and the incremental costs that may be incurred by the federal government as a result of Division. Additionally, several of the assumptions (including the location of the capital, second-round municipal impacts, a more detailed assessment of municipal infrastructure costs and most efficient organization studies) would, if undertaken, affect the estimated costs presented in this report.

Initially, it was contemplated that Phase II of the study would concentrate on refining the cost estimates of this report as well as developing recommendations for Federal Government Funding Formula. It is anticipated that these objectives will still be required in Phase II. However, based on the findings of this Phase I report, there may be two approaches that could be considered for Phase II:

- One approach would follow the Terms of Reference for this study (Phase I and II), which was reflected in the proposal workplan.
- A more comprehensive approach, which would attempt to recognize the "linkages" among Division, Claims and Devolution and prepare cost estimates on this basis.

The second approach would concentrate on identifying the "total" costs of Division, which include costs not addressed in Phase I, and, if the original plan for Phase II is followed, would not be identified as part of this study.

Both approaches would include recommendations regarding the Federal Government Funding Formula. The two approaches are presented in Exhibit 10-1.

Exhibit 10-1

	OPTION A ORIGINAL TERMS OF REFERENCE AND PROPOSAL	OPTION B COSTS BASED ON DIVISION, CLAIMS, DEVOLUTION AND FEDERAL COSTS
SCOPE:	• Refine cost estimates presented in this report using the same scope (i.e., government expenditures, government revenue and municipal impact). • Review the Federal Funding Formula	• Refine cost estimates using components of the initial approach plus Claims, Devolution and Federal costs. • Link approach to Federal Studies (e.g. estimates of Claims Implementation) • Review Federal Funding Formula.
PLAYERS:	• Continue with the primary "client" being the GNWT.	• Multi-agency, group involvement, with GNWT remaining as the primary "client". • Joint sponsorship required.

At the time of the writing of this report, it appears that while there may be sound reasons to adopt Option B, this may be a premature choice. Clearly, for this option to be selected, a considerable amount of work is needed in order to define the institutional structures associated with Land Claims and Devolution. Subsequently, these organizational structures would have to be integrated with the Eastern Territorial government outlined in this report. Finally, total costs could be estimated. Also, for Option B to be pursued involvement and discussions with the Federal government and others is required. As such, it is planned that Option A be pursued by the GNWT at this time. Of course, based on the Federal Government's (and others) review of this report, the plan to undertake Option A and not Option B, may change.

11. CONCLUSIONS

The purpose of Phase I of the study was to identify costs associated with Division of the NWT into two new separate territorial governments. The analysis concentrated on using the existing GNWT as the program and organizational model to be used in both new territorial governments.

For each government department and agency, O & M "cost drivers" were identified. These cost drivers were defined as the factors that caused expenditures (for example, population, travel to constituencies, and research needs) to be made. Based on these cost drivers, estimates of O&M costs for both new territorial governments were developed. Direct regional cost expenditures were directly costed to the territorial government in which the region was located.

There are a number of important assumptions, rules and limitations of this Phase I report that must be recognized in order to understand exactly what the cost estimates contained in this report include and do not include. The more significant of these are as follows:

- Claims implementation costs, the cost impact of Devolution and federal government costs are excluded.
- Efficiency studies of the two new territorial governments were not conducted.
- Municipal infrastructure costs were based on three possible capitals and are therefore general in nature. Other than estimated initial direct costs, the subsequent costs were not included. A general multiplier was used.
- Departmental and agency costs associated with Division were estimated - a detailed analysis was not conducted (for example, travel costs).

A greater level of refinement is required before a Federal Funding Formula, for example, can be developed. Nonetheless, the costs presented in this report are reasonable estimates required to operate two new territorial governments.

Phase II of the study would (a) concentrate on refining the cost estimates of this report, (b) provide the basis for recommendations for the Federal Funding Formula, and (c) develop the recommendations for the Formula.

APPENDIX I

DEPARTMENTAL IMPACT SUMMARY

IMPACT SUMMARY
GOVERNMENT DEPARTMENTS ONLY
(1991 DOLLARS x 1000)

	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
STAFFING (PY's)	3,515	2,561	72.9%	1,757	50.0%	803	22.8%
WAGES AND SALARIES	211,232	155,403	73.6%	108,001	51.1%	52,172	24.7%
GRANTS AND CONTRIBUTIONS	290,462	149,002	51.3%	149,176	51.4%	7,716	2.7%
OTHER O&M	407,646	256,516	62.9%	178,111	43.7%	26,981	6.6%
TOTAL	909,340	560,921	61.7%	435,288	47.9%	86,869	9.6%

GNWT DIVISION COST STUDY
SUMMARY OF TOTAL ANNUAL OPERATING EXPENDITURE IMPACTS
1991 DOLLARS x 1000)

GOVERNMENT DEPARTMENTS	PROPOSED 1991 92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
1 LEG ASSEMBLY	3,821	5,237	59.4%	4,647	52.7%	1,063	12.1%
2 EXECUTIVE	18,245	12,605	69.1%	13,639	74.8%	7,999	43.8%
3 NWT HOUSING CORP	55,125	22,916	41.6%	35,870	65.1%	3,661	6.6%
4 FINANCE	21,120	15,925	75.4%	13,079	61.9%	7,884	37.3%
5 CULTURE	11,759	8,532	72.6%	8,576	72.9%	5,349	45.5%
6 PERSONNEL	29,852	18,588	62.5%	17,685	59.2%	6,521	21.8%
7 JUSTICE	39,606	26,052	65.8%	18,640	47.1%	5,086	12.8%
8 SAFETY & PUBL SVCES	6,172	5,234	84.8%	2,577	41.8%	1,639	26.6%
9 GOVERNMENT SERVICES	16,009	10,192	63.7%	10,621	66.3%	4,804	30.0%
10 PUBLIC WORKS	116,211	60,672	52.2%	60,557	52.1%	5,018	4.3%
11 TRANSPORTATION	32,096	30,964	96.5%	3,128	9.7%	1,996	6.2%
12 RENEWABLE RESOURCES	42,962	36,508	85.0%	11,031	25.7%	4,577	10.7%
13 MUNIC & COMM AFFAIRS	58,397	31,755	54.4%	28,130	48.2%	1,488	2.5%
14 HEALTH	168,008	102,017	60.7%	78,309	46.6%	12,318	7.3%
15 SOCIAL SERVICES	88,680	55,097	62.1%	39,439	44.5%	5,856	6.6%
16 ENERGY MINES	2,710	2,358	87.0%	1,124	41.5%	772	28.5%
17 ECON DEVELOPMENT	28,304	17,740	62.7%	13,102	46.3%	2,538	9.0%
18 ARCTIC COLLEGE	27,994	17,381	62.1%	12,138	43.4%	1,525	5.4%
19 EDUCATION	137,269	81,048	59.0%	62,996	45.9%	6,775	4.9%
TOTAL GOVT DEPTS	909,340	560,921	61.7%	435,288	47.9%	86,869	9.6%
TOTAL IN 1991 92 BUDGET	909,340						

GOVERNMENT AGENCIES AND OTHER							
1 NWT POWER CORP	82,368	44,143	53.6%	43,682	53.0%	5,457	6.6%
2 WORKERS COMPENSATION BOARD	6,283	5,487	87.3%	2,534	40.3%	1,738	27.7%
3 NWT LIQUOR COMMISSION	16,839	15,629	92.8%	1,378	8.2%	168	1.0%
4 PETROLEUM PRODUCTS CORP	62,213	11,743	18.9%	50,936	81.9%	466	0.7%
TOTAL AGENCIES AND OTHER	167,703	77,002	45.9%	98,530	58.8%	7,829	4.7%

GNWT DIVISION COST STUDY
SUMMARY OF TOTAL STAFFING IMPACTS
(PY'S)

GOVERNMENT DEPARTMENTS	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
1 LEG ASSEMBLY	23.0	15.7	68.3%	16.7	72.6%	9.4	40.9%
2 EXECUTIVE	160.1	107.1	66.9%	128.7	80.4%	75.7	47.3%
3 NWT HOUSING CORP	163.1	101.5	62.2%	99.9	61.3%	38.3	23.5%
4 FINANCE	159.7	120.5	75.5%	113.7	71.2%	74.5	46.6%
5 CULTURE	130.1	98.6	75.8%	103.5	79.6%	72.0	55.3%
6 PERSONNEL	123.9	87.0	70.2%	79.6	64.2%	42.7	34.5%
7 JUSTICE	111.0	88.6	79.8%	65.4	58.9%	43.0	38.7%
8 SAFETY & PUBL SVCES	80.6	60.5	75.1%	37.7	46.8%	17.6	21.8%
9 GOVERNMENT SERVICES	141.6	93.4	66.0%	91.0	64.3%	42.9	30.2%
10 PUBLIC WORKS	487.0	282.5	58.0%	274.8	56.4%	70.3	14.4%
11 TRANSPORTATION	221.0	215.0	97.3%	28.5	12.9%	22.5	10.2%
12 RENEWABLE RESOURCES	265.9	209.2	78.7%	105.9	39.8%	49.2	18.5%
13 MUNIC & COMM AFFAIRS	157.9	93.0	58.9%	83.1	52.6%	18.2	11.5%
14 HEALTH	132.9	101.0	76.0%	101.0	76.0%	69.1	52.0%
8 SOCIAL SERVICES	462.6	328.9	71.1%	184.2	39.8%	50.5	10.9%
16 ENERGY, MINES	19.9	17.4	87.4%	10.5	52.8%	8.0	40.2%
17 ECON DEVELOPMENT	160.1	97.3	60.8%	84.2	52.6%	21.4	13.4%
18 ARCTIC COLLEGE	16.2	15.2	93.8%	14.2	87.7%	13.2	81.5%
19 EDUCATION	498.0	428.3	86.0%	134.2	26.9%	64.5	13.0%
TOTAL GOVT DEPTS	3514.6	2560.7	72.9%	1756.8	50.0%	802.9	22.8%
TOTAL N '991 92 BUDGET	3,497						
DIFFERENCE	18	RE ARCTIC COLLEGE - EXCLUDED FROM BUDGET TOTALS					

MISCELLANEOUS DIFFERENCES IN CLASSIFICATIONS WITHIN DEPARTMENTS

GOVERNMENT AGENCIES AND OTHER:

1 NWT POWER CORP	76.0	61.7	81.2%	56.3	74.1%	42.0	55.3%
2 WORKERS COMPENSATION BOARD	45.0	38.0	84.4%	15.5	34.4%	8.5	18.9%
3 NWT LIQUOR COMMISSION	19.0	17.1	90.0%	5.0	26.3%	3.1	16.3%
4 PETROLEUM PRODUCTS CORP	22.9	11.1	48.5%	16.1	70.3%	4.3	18.8%
5 SYSTEMS CHARGEBACKS	38.0	38.0	100.0%	38.0	100.0%	38.0	100.0%
TOTAL AGENCIES AND OTHER	200.9	165.9	82.6%	130.9	65.2%	95.9	47.7%

GNWT DIVISION COST STUDY
SUMMARY OF TOTAL WAGE AND SALARY IMPACTS
('99' DOLLARS x '000)

GOVERNMENT DEPARTMENTS	PROPOSED '99'92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
1 LEG ASSEMBLY	3,334	2,462	73.8%	2,300	69.0%	1,428	42.8%
2 EXECUTIVE	11,108	7,775	70.0%	8,933	80.4%	5,600	50.4%
3 NWT HOUSING CORP	10,000	6,387	63.9%	6,148	61.5%	2,535	25.4%
4 FINANCE	9,476	7,294	77.0%	7,035	74.2%	4,853	51.2%
5 CULTURE	6,883	5,070	73.7%	5,528	80.3%	3,715	54.0%
6 PERSONNEL	7,178	5,065	70.6%	4,723	65.8%	2,610	36.4%
7 JUSTICE	6,889	5,208	75.6%	3,878	56.3%	2,197	31.9%
8 SAFETY & PUBL SVCES	4,452	3,790	85.1%	1,765	39.6%	1,103	24.8%
9 GOVERNMENT SERVICES	7,898	5,228	66.2%	5,183	65.6%	2,513	31.8%
10 PUBLIC WORKS	29,154	17,043	58.5%	16,702	57.3%	4,591	15.7%
11 TRANSPORTATION	13,274	12,899	97.2%	1,986	15.0%	1,611	12.1%
12 RENEWABLE RESOURCES	17,484	14,217	81.3%	6,677	38.2%	3,410	19.5%
13 MUNIC & COMM AFFAIRS	10,362	6,099	58.9%	5,557	53.6%	1,294	12.5%
14 HEALTH	7,408	5,961	80.5%	5,961	80.5%	4,514	60.9%
15 SOCIAL SERVICES	25,775	18,075	70.1%	10,794	41.9%	3,094	12.0%
16 ENERGY, MINES	1,411	1,241	88.0%	745	52.8%	575	40.8%
17 ECON DEVELOPMENT	9,480	5,772	60.9%	5,210	55.0%	1,502	15.8%
18 ARCTIC COLLEGE	1,305	1,164	89.2%	1,035	79.3%	894	68.5%
19 EDUCATION	28,361	24,553	86.9%	7,841	27.6%	4,133	14.6%
TOTAL GOVT DEPTS	211,232	155,403	73.6%	108,001	51.1%	52,172	24.7%
TOTAL IN '99' 92 BUDGET	211,232						

GOVERNMENT AGENCIES AND OTHER							
1 NWT POWER CORP	21,204	13,476	63.6%	11,060	52.2%	3,332	15.7%
2 WORKERS COMPENSATION BOARD	3,010	2,589	86.0%	1,162	38.6%	741	24.6%
3 NWT LIQUOR COMMISSION	1,033	929	89.9%	272	26.3%	168	16.3%
4 PETROLEUM PRODUCTS CORP	1,325	667	50.3%	931	70.3%	273	20.6%
TOTAL AGENCIES AND OTHER	26,572	17,661	66.5%	13,425	50.5%	4,514	17.0%

GNWT DIVISION COST STUDY

SUMMARY OF TOTAL GRANTS AND CONTRIBUTIONS IMPACTS

(1991 DOLLARS x 1000)

GOVERNMENT DEPARTMENTS	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
1 LEG ASSEMBLY	0	0		0		0	
2 EXECUTIVE	3,485	2,274	65.3%	2,143	61.5%	932	26.7%
3 NWT HOUSING CORP	27,013	9,646	35.7%	17,367	64.3%	0	0.0%
4 FINANCE	3,000	1,800	60.0%	1,200	40.0%	0	0.0%
5 CULTURE	1,756	1,044	59.5%	713	40.6%	1	0.1%
6 PERSONNEL	0	0		0		0	
7 JUSTICE	2,057	804	39.1%	1,263	61.4%	10	0.5%
8 SAFETY & PUBL SVCES	31	31	100.0%	31	100.0%	31	100.0%
9 GOVERNMENT SERVICES	0	0		0		0	
10 PUBLIC WORKS	0	0		0		0	
11 TRANSPORTATION	0	0		0		0	
12 RENEWABLE RESOURCES	2,815	1,570	55.8%	1,290	45.8%	45	1.6%
13 MUNIC & COMM AFFAIRS	43,767	23,183	53.0%	20,679	47.2%	96	0.2%
14 HEALTH	86,947	47,334	54.1%	45,613	52.5%	5,700	6.6%
15 SOCIAL SERVICES	14,744	9,235	62.6%	5,796	39.3%	286	1.9%
16 ENERGY, MINES	534	466	87.3%	68	12.7%	0	0.0%
17 ECON DEVELOPMENT	6,628	4,535	68.4%	2,670	40.3%	577	8.7%
18 ARCTIC COLLEGE	1,081	562	52.0%	519	48.0%	0	0.0%
19 EDUCATION	96,604	46,818	48.5%	49,825	51.6%	39	0.0%
TOTAL GOVT DEPTS	290,462	149,002	51.3%	149,176	51.4%	7,716	2.7%
TOTAL IN '91/'92 BUDGET	290,462						

GOVERNMENT AGENCIES AND OTHER:							
1 NWT POWER CORP	0	0		0		0	
2 WORKERS COMPENSATION BOARD	0	0		0		0	
3 NWT LIQUOR COMMISSION	0	0		0		0	
4 PETROLEUM PRODUCTS CORP	0	0		0		0	
TOTAL AGENCIES AND OTHER	0	0	0	0	0	0	0

GNWT DIVISION COST STUDY
SUMMARY OF TOTAL OTHER O& M IMPACTS
(1991 DOLLARS x 1000)

GOVERNMENT DEPARTMENTS	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
1 LEG ASSEMBLY	5,487	2,775	50.6%	2,347	42.8%	365	6.7%
2 EXECUTIVE	3,652	2,556	70.0%	2,563	70.2%	1,467	40.2%
3 NWT HOUSING CORP	18,112	6,883	38.0%	12,355	68.2%	1,126	6.2%
4 FINANCE	8,644	6,831	79.0%	4,844	56.0%	3,031	35.1%
5 CULTURE	3,120	2,418	77.5%	2,335	74.8%	1,633	52.3%
6 PERSONNEL	22,574	13,623	60.1%	12,962	57.2%	3,911	17.2%
7 JUSTICE	30,660	20,040	65.4%	13,499	44.0%	2,879	9.4%
8 SAFETY & PUBL SVCES	1,689	1,413	83.7%	781	46.2%	505	29.9%
9 GOVERNMENT SERVICES	8,111	4,964	61.2%	5,438	67.0%	2,291	28.2%
10 PUBLIC WORKS	87,057	43,629	50.1%	43,855	50.4%	427	0.5%
11 TRANSPORTATION	18,822	18,065	96.0%	1,142	6.1%	385	2.0%
12 RENEWABLE RESOURCES	22,563	20,721	91.8%	3,064	13.5%	1,122	5.0%
13 MUNIC & COMM AFFAIRS	4,268	2,473	57.9%	1,894	44.4%	99	2.3%
14 HEALTH	73,553	49,022	66.6%	26,735	36.3%	2,104	2.9%
15 SOCIAL SERVICES	48,161	27,787	57.7%	22,850	47.4%	2,476	5.1%
16 ENERGY, MINES	765	651	85.1%	311	40.7%	197	25.8%
17 ECON DEVELOPMENT	12,196	7,433	60.9%	5,222	42.8%	459	3.8%
18 ARCTIC COLLEGE	25,608	15,655	61.1%	10,584	41.3%	631	2.5%
19 EDUCATION	12,304	9,577	77.8%	5,330	43.3%	2,603	21.2%
TOTAL GOVT DEPTS	407,646	256,516	62.9%	178,111	43.7%	26,381	6.5%
TOTAL IN '91/92 BUDGET	407,646						

GOVERNMENT AGENCIES AND OTHER:							
1 NWT POWER CORP	61,164	30,567	50.1%	32,622	53.3%	2,125	3.5%
2 WORKERS COMPENSATION BOARD	3,273	2,898	88.5%	1,372	41.9%	997	30.5%
3 NWT LIQUOR COMMISSION	15,806	14,700	93.0%	1,106	7.0%	0	0.0%
4 PETROLEUM PRODUCTS CORP	60,888	11,076	18.2%	50,005	82.1%	193	1.7%
TOTAL AGENCIES AND OTHER	141,131	59,341	42.0%	85,105	60.3%	3,315	2.3%

APPENDIX II

SUMMARY COST ANALYSIS BY ACTIVITY

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: LEGISLATIVE ASSEMBLY
ACTIVITY: ALL

ACTIVITY	COST TYPE	HEADQUARTERS COST ALLOCATION: TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE: WEST	HEAD OFFICE COST STRUCTURE: EAST	REGIONAL SPENDING: WEST	REGIONAL SPENDING: EAST	BUDGETED DIRECT REGIONAL SPENDING: WEST	BUDGETED DIRECT REGIONAL SPENDING: EAST	TOTAL 91/92 BUDGET: HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS: WEST	%	EAST	%	TOTAL	TOTAL INCREASE: COST	%
1	Person Years (PY)	23.0	15.7	16.7					23.0	15.7	68	16.7	73	32.4	9.4	41
LEGISLATIVE AS	Wages & Salaries	3,334	2,462	2,300					3,334	2,462	74	2,300	69	4,762	1,428	43
	Grants & Contributions															
	Other O&M	5,487	2,775	2,347					5,487	2,775	51	2,347	43	5,122	(366)	7
	SUBTOTAL	8,821	5,237	4,647					8,821	5,237	59	4,647	53	9,884	1,063	12
2	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
3	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
4	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
5	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
	Person Years (PY)	23.0	15.7	16.7					23.0	15.7	68	16.7	73	32.4	9.4	41
TOTAL	Wages & Salaries	3,334	2,462	2,300					3,334	2,462	74	2,300	69	4,762	1,428	43
	Grants & Contributions															
	Other O&M	5,487	2,775	2,347					5,487	2,775	51	2,347	43	5,122	(366)	7
	TOTAL	8,821	5,237	4,647					8,821	5,237	59	4,647	53	9,884	1,063	12

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT EXECUTIVE
ACTIVITY ALL

			HEADQUARTERS COST ALLOCATION				BUDGETED		TOTAL	IMPACT ANALYSIS						
			TOTAL FROM	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		91/92	REALLOCATED TO TWO GOVERNMENTS					TOTAL
	ACTIVITY	COST TYPE	ESTIMATES	WEST	EAST	WEST	EAST	WEST	EAST	BUDGET HQ	WEST	%	EAST	%	TOTAL	INCREASE COST	%
1	AUDIT BUREAU	Person Years (PY)	21 7	19 2	19 2	0 0	0 0	0 0	0 0	21 7	19 2	88	19 2	88	38 4	16 7	77
		Wages & Salaries	1,386	1,213	1,213	0	0	0	0	1,386	1,213	88	1,213	88	2,426	1,040	75
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	203	178	178	0	0	0	0	203	178	88	178	88	356	153	75
		SUBTOTAL	1,589	1,391	1,391	0	0	0	0	1,589	1,391	88	1,391	88	2,782	1,193	75
2	ABORIGINAL RIG	Person Years (PY)	9 2	7 2	8 2	0 0	0 0	0 0	0 0	9 2	7 2	78	8 2	89	15 4	6 2	67
		Wages & Salaries	703	550	627	0	0	0	0	703	550	78	627	89	1,177	474	67
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	161	161	141	0	0	0	0	161	161	100	141	88	302	141	88
		SUBTOTAL	864	711	768	0	0	0	0	864	711	82	768	89	1,479	615	71
3	COMMISSIONER	Person Years (PY)	2 1	2 0	2 0	0 0	0 0	0 0	0 0	2 1	2 0	95	2 0	95	4 0	1 9	90
		Wages & Salaries	127	120	120	0	0	0	0	127	120	94	120	94	240	113	89
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	102	68	68	0	0	0	0	102	68	67	68	67	136	34	33
		SUBTOTAL	229	188	188	0	0	0	0	229	188	82	188	82	376	147	64
4	EXECUTIVE COU	Person Years (PY)	20 6	19 1	18 1	0 0	0 0	0 0	0 0	20 6	19 1	93	18 1	88	37 2	16 6	81
		Wages & Salaries	1,370	1,285	1,231	0	0	0	0	1,370	1,285	94	1,231	90	2,516	1,146	84
		Grants & Contributions	1,948	1,084	1,309	350	0	0	0	1,948	1,434	74	1,309	67	2,743	795	41
		Other O&M	716	583	523	0	0	0	0	716	583	81	523	73	1,106	390	54
		SUBTOTAL	4,034	2,952	3,063	350	0	0	0	4,034	3,302	82	3,063	76	6,366	2,331	58
5	HIGH TRANS /PU	Person Years (PY)	5 1	5 1	4 0	0 0	0 0	0 0	0 0	5 1	5 1	100	4 0	78	9 1	4 0	78
		Wages & Salaries	295	295	231	0	0	0	0	295	295	100	231	78	526	231	78
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	388	388	184	0	0	0	0	388	388	100	184	80	662	184	80
		SUBTOTAL	683	683	415	0	0	0	0	683	683	100	415	83	1,078	418	63
6	MINISTERS' OFF	Person Years (PY)	22 2	18 5	18 5	0 0	0 0	0 0	0 0	22 2	18 5	83	18 5	83	37 0	14 8	67
		Wages & Salaries	2,190	1,830	1,830	0	0	0	0	2,190	1,830	84	1,830	84	3,660	1,470	67
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	982	512	654	0	0	0	0	982	512	52	654	67	1,166	184	19
		SUBTOTAL	3,172	2,342	2,484	0	0	0	0	3,172	2,342	74	2,484	78	4,826	1,654	52
7	OFFICE OF DEV	Person Years (PY)	8 2	5 2	5 2	0 0	0 0	0 0	0 0	8 2	5 2	64	5 2	64	10 4	4 2	68
		Wages & Salaries	496	416	416	0	0	0	0	496	416	84	416	84	832	336	68
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	488	366	366	0	0	0	0	488	366	75	366	75	732	244	50
		SUBTOTAL	984	782	782	0	0	0	0	984	782	79	782	79	1,564	580	59
TOTAL		Person Years (PY)	87 1	76 3	75 2	0 0	0 0	0 0	0 0	87 1	76 3	88	75 2	86	151 5	64 4	74
		Wages & Salaries	6,567	5,709	5,668	0	0	0	0	6,567	5,709	87	5,668	86	11,377	4,810	73
		Grants & Contributions	1,948	1,084	1,309	350	0	0	0	1,948	1,434	74	1,309	67	2,743	795	41
		Other O&M	3,020	2,236	2,114	0	0	0	0	3,020	2,236	74	2,114	70	4,350	1,330	44
		TOTAL	11,535	9,029	9,091	350	0	0	0								

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT EXECUTIVE
ACTIVITY ALL

			HEADQUARTERS COST ALLOCATION				BUDGETED		TOTAL	IMPACT ANALYSIS							
			TOTAL FROM	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
	ACTIVITY	COST TYPE	ESTIMATES	WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
8		Person Years (PY)	8 0	5 0	5 0	0 0	0 0	0 0	0 0	8 0	5 0	63	5 0	63	10 0	4 0	67
	PUBLIC AFFAIRS	Wages & Salaries	411	342	342	0	0	0	0	411	342	83	342	83	684	273	66
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	73	73	73	0	0	0	0	73	73	100	73	100	146	73	100
		SUBTOTAL	484	415	415	0	0	0	0	484	415	86	415	86	830	346	71
9		Person Years (PY)	7 4	6 4	6 4	0 0	0 0	0 0	0 0	7 4	6 4	86	6 4	86	12 8	5 4	73
	PRIORITIES AND	Wages & Salaries	548	474	474	0	0	0	0	548	474	86	474	86	948	400	73
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	31	31	31	0	0	0	0	31	31	100	31	100	62	31	100
		SUBTOTAL	579	505	505	0	0	0	0	579	505	87	505	87	1,010	431	74
10		Person Years (PY)	1 0	0 5	0 5	0 0	0 0	18 4	39 1	58 5	18 9	30	39 6	70	58 5	0 0	0
	REGIONAL OPER	Wages & Salaries	106	53	53	0	0	1,044	2,243	3,392	1,097	32	2,296	68	3,393	1	0
		Grants & Contributions	106	0	0	106	0	489	589	1,184	595	50	589	50	1,184	0	0
		Other O&M	9	5	5	0	0	179	308	496	184	37	313	63	497	1	0
		SUBTOTAL	220	58	58	106	0	1,712	3,140	5,072	1,876	37	3,198	63	5,074	2	0
11		Person Years (PY)	3 1	2 5	2 5	0 0	0 0	0 0	0 0	3 1	2 5	81	2 5	81	5 0	1 9	61
	WOMEN'S DIREC	Wages & Salaries	190	153	153	0	0	0	0	190	153	81	153	81	306	116	61
		Grants & Contributions	353	245	245	0	0	0	0	353	245	69	245	69	490	137	39
		Other O&M	32	32	32	0	0	0	0	32	32	100	32	100	64	32	100
		SUBTOTAL	575	430	430	0	0	0	0	575	430	75	430	75	860	285	50
12		Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
		Wages & Salaries						0	0	0	0	0	0	0	0	0	0
		Grants & Contributions						0	0	0	0	0	0	0	0	0	0
		Other O&M						0	0	0	0	0	0	0	0	0	0
		SUBTOTAL						0	0	0	0	0	0	0	0	0	0
13		Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
		Wages & Salaries						0	0	0	0	0	0	0	0	0	0
		Grants & Contributions						0	0	0	0	0	0	0	0	0	0
		Other O&M						0	0	0	0	0	0	0	0	0	0
		SUBTOTAL						0	0	0	0	0	0	0	0	0	0
14		Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
		Wages & Salaries						0	0	0	0	0	0	0	0	0	0
		Grants & Contributions						0	0	0	0	0	0	0	0	0	0
		Other O&M						0	0	0	0	0	0	0	0	0	0
		SUBTOTAL						0	0	0	0	0	0	0	0	0	0
		Person Years (PY)	104 6	90 7	89 6	0 0	0 0	18 4	39 1	160 1	107 1	67	128 7	80	236 8	76 7	47
	TOTAL	Wages & Salaries	7,821	6,731	6,690	0	0	1,044	2,243	11,108	7,775	70	8,935	80	16,706	5,600	50
		Grants & Contributions	2,407	1,329	1,554	456	0	489	589	3,485	2,274	65	2,143	61	4,417	932	27
		Other O&M	3,185	2,377	2,255	0	0	179	308	3,652	2,556	70	2,563	70	5,119	1,467	40
		TOTAL	13,413	10,437	10,499	456	0	1,712	3,140	18,246	12,606	69	13,639	75	26,244	7,999	44

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: NWT HOUSING CORPORATION

ACTIVITY: ALL

		HEADQUARTERS COST ALLOCATION					BUDGETED		IMPACT ANALYSIS							
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		TOTAL 91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
1	Person Years (PY)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
CMHC CONTRIB	Wages & Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Grants & Contributions	0	0	0	0	0	(12,658)	(26,996)	(39,654)	(12,658)	32	(26,996)	68	(39,654)	0	0
	Other O&M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0	(12,658)	(26,996)	(39,654)	(12,658)	32	(26,996)	68	(39,654)	0	0
2	Person Years (PY)	25.2	22.2	21.2	0.0	0.0	0.0	0.0	25.2	22.2	88	21.2	84	43.4	18.2	72
CONSTRUCTION/	Wages & Salaries	1,660	1,428	1,368	0	0	0	0	1,660	1,428	86	1,368	82	2,796	1,136	68
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	365	186	179	0	0	0	0	365	186	51	179	49	365	0	0
	SUBTOTAL	2,025	1,614	1,547	0	0	0	0	2,025	1,614	80	1,547	76	3,161	1,136	56
3	Person Years (PY)	14.0	9.5	9.5	0.0	0.0	0.0	0.0	14.0	9.5	68	9.5	68	19.0	5.0	36
COMM. AND PRO	Wages & Salaries	986	678	678	0	0	0	0	986	678	69	678	69	1,356	370	38
	Grants & Contributions	1,344	0	0	617	727	0	0	1,344	617	46	727	54	1,344	0	0
	Other O&M	588	238	238	175	175	0	0	588	413	70	413	70	826	238	40
	SUBTOTAL	2,918	916	916	792	902	0	0	2,918	1,708	59	1,818	62	3,526	608	21
4	Person Years (PY)	10.2	0.0	0.0	10.2	0.0	29.4	45.0	84.6	39.6	47	45.0	53	84.6	0.0	0
DISTRICT OPERA	Wages & Salaries	627	0	0	627	0	1,775	2,547	4,949	2,402	49	2,547	51	4,949	0	0
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	236	0	0	236	0	936	1,575	2,747	1,172	43	1,575	57	2,747	0	0
	SUBTOTAL	863	0	0	863	0	2,711	4,122	7,696	3,574	46	4,122	54	7,696	0	0
5	Person Years (PY)	5.1	4.5	4.5	0.0	0.0	0.0	0.0	5.1	4.5	88	4.5	88	9.0	3.9	76
EXECUTIVE	Wages & Salaries	359	323	323	0	0	0	0	359	323	90	323	90	646	287	80
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	436	333	323	0	0	0	0	436	333	76	323	74	656	220	50
	SUBTOTAL	795	656	646	0	0	0	0	795	656	83	646	81	1,302	507	64
6	Person Years (PY)	26.2	19.9	16.0	0.0	0.0	0.0	0.0	26.2	19.9	76	16.0	61	35.9	9.7	37
FINANCE AND C	Wages & Salaries	1,492	1,132	926	0	0	0	0	1,492	1,132	76	926	62	2,058	566	38
	Grants & Contributions	358	0	0	358	0	0	0	358	358	100	0	0	358	0	0
	Other O&M	15,366	1,253	484	4,004	9,869	0	0	15,366	5,257	34	10,353	67	15,610	244	2
	SUBTOTAL	17,216	2,385	1,410	4,362	9,869	0	0	17,216	6,747	39	11,279	66	18,026	810	5
7	Person Years (PY)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
HOUSING ASSO	Wages & Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Grants & Contributions	4,529	0	0	4,529	0	16,800	43,636	64,965	21,329	33	43,636	67	64,965	0	0
	Other O&M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	4,529	0	0	4,529	0	16,800	43,636	64,965	21,329	33	43,636	67	64,965	0	0
	Person Years (PY)	5.0	4.0	3.5	0.0	0.0	29.4	45.0	155.1	95.7	62	96.2	62	191.9	36.8	24
TO HUMAN RESOUR	Wages & Salaries	334	268	235	0	0	1,775	2,547	9,446	5,963	63	5,842	62	11,805	2,359	25
	Grants & Contributions	0	0	0	0	0	4,142	16,640	27,013	9,646	36	17,367	64	27,013	0	0
	Other O&M	839	336	298	215	243	936	1,575	19,502	7,361	38	12,843	66	20,204	702	4

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT NWT HOUSING CORPORATION
ACTIVITY ALL

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 91/92 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
8	Person Years (PY)	5 0	4 0	3 5	0 0	0 0	0 0	0 0	5 0	4 0	80	3 5	70	7 5	2 5	50
HUMAN RESOUR	Wages & Salaries	334	268	235	0	0	0	0	334	268	80	235	70	503	169	51
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	839	336	298	216	243	0	0	839	561	66	541	64	1 092	253	30
	SUBTOTAL	1,173	604	533	215	243	0	0	1,173	810	70	776	66	1 585	422	36
9	Person Years (PY)	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
OTHER REVENU	Wages & Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	0	0	0	0	0	(1 200)	(1 200)	(2 400)	(1 200)	50	(1 200)	50	(2 400)	0	0
	SUBTOTAL	0	0	0	0	0	(1 200)	(1 200)	(2 400)	(1 200)	50	(1 200)	50	(2 400)	0	0
10	Person Years (PY)	3 0	3 0	3 0	0 0	0 0	0 0	0 0	3 0	3 0	100	3 0	100	6 0	3 0	100
POLICY AND EVA	Wages & Salaries	220	220	220	0	0	0	0	220	220	100	220	100	440	220	100
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	171	171	171	0	0	0	0	171	171	100	171	100	342	171	100
	SUBTOTAL	391	391	391	0	0	0	0	391	391	100	391	100	782	391	100
11	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
12	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
13	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
14	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
	Person Years (PY)	88 7	61 9	54 9	10 2	0 0	29 4	45 0	163 1	101 5	62	99 9	61	201 4	38 3	23
TOTAL	Wages & Salaries	5 678	3 985	3 601	827	0	1 776	2 547	10 000	6 387	64	6 148	61	12 535	2,536	25
	Grants & Contributions	6 231	0	0	5 504	727	4 142	18 640	27 013	9 646	36	17 367	64	27 013	0	0
	Other O&M	18 001	2 517	1 693	4 630	10 287	(264)	375	18 112	6 883	38	12 355	68	19 238	1 126	6
	TOTAL	29 910	6 502	5 294	10 761	11 014	5 653	19 562	55 126	22 916	42	35 870	65	58 786	3 661	7

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: FINANCE
ACTIVITY: ALL

			HEADQUARTERS COST ALLOCATION				BUDGETED		IMPACT ANALYSIS							
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		TOTAL 91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
1	Person Years (PY)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
DEBT FINANCIN	Wages & Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	4,256	3,022	1,235	0	0	0	0	4,256	3,022	71	1,235	29	4,257	1	0
	SUBTOTAL	4,256	3,022	1,235	0	0	0	0	4,256	3,022	71	1,235	29	4,257	1	0
2	Person Years (PY)	10.3	8.1	7.1	0.0	0.0	0.0	0.0	10.3	8.1	79	7.1	69	15.2	4.9	48
DIRECTORATE	Wages & Salaries	720	547	508	0	0	0	0	720	547	76	508	71	1,055	335	47
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	1,104	1,021	965	0	0	0	0	1,104	1,021	93	965	87	1,986	882	80
	SUBTOTAL	1,824	1,568	1,473	0	0	0	0	1,824	1,568	86	1,473	81	3,041	1,217	67
3	Person Years (PY)	17.2	17.2	17.2	0.0	0.0	0.0	0.0	17.2	17.2	100	17.2	100	34.4	17.2	100
FIN MGMT BOAR	Wages & Salaries	1,250	1,250	1,250	0	0	0	0	1,250	1,250	100	1,250	100	2,500	1,250	100
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	206	206	206	0	0	0	0	206	206	100	206	100	412	206	100
	SUBTOTAL	1,456	1,456	1,456	0	0	0	0	1,456	1,456	100	1,456	100	2,912	1,456	100
4	Person Years (PY)	8.0	8.0	7.0	0.0	0.0	0.0	0.0	8.0	8.0	100	7.0	88	15.0	7.0	88
FISCAL POLICY	Wages & Salaries	570	570	510	0	0	0	0	570	570	100	510	89	1,080	510	89
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	160	160	140	0	0	0	0	160	160	100	140	88	300	140	88
	SUBTOTAL	730	730	650	0	0	0	0	730	730	100	650	89	1,380	650	89
5	Person Years (PY)	43.0	36.1	31.4	0.0	0.0	25.2	28.1	96.3	61.3	64	59.5	62	120.8	24.5	25
GOVERNMENT A	Wages & Salaries	2,236	1,913	1,722	0	0	1,367	1,571	5,174	3,280	63	3,293	64	6,573	1,399	27
	Grants & Contributions	3,000	0	0	1,800	1,200	0	0	3,000	1,800	60	1,200	40	3,000	0	0
	Other O&M	215	170	176	0	0	83	117	415	253	61	293	71	546	131	32
	SUBTOTAL	5,451	2,083	1,898	1,800	1,200	1,450	1,688	8,589	5,333	62	4,786	56	10,119	1,530	18
6	Person Years (PY)	10.6	9.6	9.6	0.0	0.0	0.0	0.0	10.6	9.6	91	9.6	91	19.2	8.6	81
MGMT ACCOUN	Wages & Salaries	717	657	657	0	0	0	0	717	657	92	657	92	1,314	597	83
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	715	715	715	0	0	0	0	715	715	100	715	100	1,430	715	100
	SUBTOTAL	1,432	1,372	1,372	0	0	0	0	1,432	1,372	96	1,372	96	2,744	1,312	92
7	Person Years (PY)	11.0	10.0	9.0	0.0	0.0	0.0	0.0	11.0	10.0	91	9.0	82	19.0	8.0	73
REVENUE AND A	Wages & Salaries	665	610	554	0	0	0	0	665	610	92	554	83	1,164	499	75
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	1,664	1,330	1,166	0	0	0	0	1,664	1,330	80	1,166	70	2,496	832	50
	SUBTOTAL	2,329	1,940	1,720	0	0	0	0	2,329	1,940	83	1,720	74	3,860	1,331	57
	Person Years (PY)	100.1	89.0	81.3	0.0	0.0	25.2	28.1	153.4	114.2	74	109.4	71	223.6	70.2	46
TOTAL	Wages & Salaries	6,158	5,547	5,201	0	0	1,367	1,571	9,086	6,914	76	6,772	74	13,686	4,600	50
	Grants & Contributions	3,000	0	0	1,800	1,200	0	0	3,000	1,800	60	1,200	40	3,000	0	0
	Other O&M	8,320	6,624	4,603	0	0	83	117	8,520	6,707	79	4,720	55	11,427	2,907	34

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT FINANCE
ACTIVITY ALL

ACTIVITY	COST TYPE	HEADQUARTERS COST ALLOCATION: TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE: WEST	HEAD OFFICE COST STRUCTURE: EAST	REGIONAL SPENDING: WEST	REGIONAL SPENDING: EAST	BUDGETED DIRECT REGIONAL SPENDING: WEST	BUDGETED DIRECT REGIONAL SPENDING: EAST	IMPACT ANALYSIS: TOTAL 91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS: HQ	WEST	%	EAST	%	TOTAL	TOTAL INCREASE: COST	%
8	Person Years (PY)	6 3	6 3	4 3	0 0	0 0	0 0	0 0	6 3	6 3	100	4 3	68	10 6	4 3	68
TAX ADMIN	Wages & Salaries	380	380	263	0	0	0	0	380	380	100	263	69	643	263	69
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	124	124	124	0	0	0	0	124	124	100	124	100	248	124	100
	SUBTOTAL	504	504	387	0	0	0	0	504	504	100	387	77	891	387	77
9	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
10	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
11	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
12	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
13	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
14	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
	Person Years (PY)	106 4	95 3	85 6	0 0	0 0	25 2	28 1	159 7	120 5	75	113 7	71	234 2	74 5	47
	Wages & Salaries	6 530	5 927	5 404	0	0	1 367	1 571	9 476	7 294	77	7 035	74	14 329	4 853	51
	Grants & Contributions	1 000	0	0	1 800	1 200	0	0	3 000	1 800	60	1 200	40	3 000	0	0
	Other O&M	8 444	6 748	4 727	0	0	83	117	19 644	6 011	79	4 844	56	11 675	3 031	35
	TOTAL	17 974	12 675	10 131	1 800	1 200	1 450	1 688	31 120	15 105	75	13 079	62	29 004	7 884	37

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: CULTURE & COMMUN.
ACTIVITY: ALL

		HEADQUARTERS COST ALLOCATION					BUDGETED DIRECT REGIONAL SPENDING		IMPACT ANALYSIS							
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING				TOTAL 91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
1 CULTURAL AFFA	Person Years (PY)	3 3	2 8	2 8					3 3	2 8	85	2 8	85	5 6	2 3	70
	Wages & Salaries	135	115	115					135	115	85	115	85	230	95	70
	Grants & Contributions	889			560	329			889	560	63	329	37	889		
	Other O&M	83	79	79					83	79	95	79	95	158	75	90
	SUBTOTAL	1,107	194	194	560	329			1,107	754	68	523	47	1,277	170	15
2 DIRECTORATE	Person Years (PY)	15 0	15 0	15 0				1 0	16 0	15 0	94	16 0	100	31 0	15 0	94
	Wages & Salaries	1,023	1,023	1,023				82	1,105	1,023	93	1,105	100	2,128	1,023	93
	Grants & Contributions															
	Other O&M	371	371	371				5	376	371	99	376	100	747	371	99
	SUBTOTAL	1,394	1,394	1,394				87	1,481	1,394	94	1,481	100	2,875	1,394	94
3 PUBLICATIONS A	Person Years (PY)	12 9	12 9	12 9					12 9	12 9	100	12 9	100	25 8	12 9	100
	Wages & Salaries	590	590	590					590	590	100	590	100	1,180	590	100
	Grants & Contributions															
	Other O&M	425	425	425					425	425	100	425	100	850	425	100
	SUBTOTAL	1,015	1,015	1,015					1,015	1,015	100	1,015	100	2,030	1,015	100
4 LANGUAGE BUR	Person Years (PY)	21 5	15 5	8 7			4 6	12 3	38 4	20 1	52	21 0	55	41 1	2 7	7
	Wages & Salaries	1,153	778	435			210	764	2,127	988	46	1,199	56	2,187	60	3
	Grants & Contributions															
	Other O&M	624	506	444			128	180	942	634	67	634	67	1,268	326	35
	SUBTOTAL	1,777	1,284	879			338	964	3,069	1,622	53	1,833	60	3,455	386	13
5 LIBRARY SERVIC	Person Years (PY)	11 0	10 5	10 5			2 1	5 1	18 2	12 6	69	15 6	86	28 2	10 0	55
	Wages & Salaries	523	501	501			83	248	854	584	68	749	88	1,333	479	56
	Grants & Contributions	331			193	139			331	193	58	139	42	332	1	0
	Other O&M	357	239	219				51	409	239	59	270	66	509	101	25
	SUBTOTAL	1,211	740	720	193	139	83	299	1,593	1,016	64	1,158	73	2,174	881	38
6 MUSEUMS/HERIT	Person Years (PY)	35 4	29 3	29 3					35 4	29 3	83	29 3	83	58 6	23 2	66
	Wages & Salaries	1,743	1,441	1,441					1,743	1,441	83	1,441	83	2,882	1,139	65
	Grants & Contributions	191			124	67			191	124	65	67	35	191		
	Other O&M	484	387	341					484	387	80	341	70	728	244	50
	SUBTOTAL	2,418	1,828	1,782	124	67			2,418	1,952	81	1,849	76	3,801	1,383	57
7 TELEVISION AND	Person Years (PY)	5 9	5 9	5 9					5 9	5 9	100	5 9	100	11 8	5 9	100
	Wages & Salaries	329	329	329					329	329	100	329	100	658	329	100
	Grants & Contributions	345			167	178			345	167	48	178	52	345		
	Other O&M	402	182	136	101	74			402	283	70	210	52	493	91	23
	SUBTOTAL	1,076	511	465	268	252			1,076	779	72	717	67	1,496	420	39
TOTAL	Person Years (PY)	105 0	91 9	85 1			6 7	18 4	130 1	98 6	76	103 5	80	202 1	72 0	56
	Wages & Salaries	5,496	4,777	4,434			293	1,094	6,883	5,070	74	5,526	80	10,596	3,715	54
	Grants & Contributions	1,756			1,044	713			1,756	1,044	59	713	41	1,757	1	0
	Other O&M	2,746	2,189	2,015	101	74	128	246	5,150	2,418	78	2,335	75	4,753	1,633	52

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT PERSONNEL
ACTIVITY ALL

		HEADQUARTERS COST ALLOCATION					BUDGETED		IMPACT ANALYSIS							
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		TOTAL 91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
1 CLASSIFICATION	Person Years (PY)	10 3	8 9	7 6	0 0	0 0	0 0	0 0	10 3	8 9	86	7 6	74	16 5	6 2	60
	Wages & Salaries	635	558	489	0	0	0	0	635	558	88	489	77	1,047	412	65
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	357	357	107	0	0	0	0	357	357	100	107	30	464	107	30
	SUBTOTAL	992	915	596	0	0	0	0	992	915	92	596	60	1,511	519	52
2 DIRECTORATE	Person Years (PY)	18 6	15 4	14 4	0 0	0 0	7 5	10 6	36 7	22 9	62	25 0	68	47 9	11 2	31
	Wages & Salaries	1,136	947	892	0	0	422	621	2,179	1,369	63	1,513	69	2,882	703	32
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	488	455	455	0	0	104	298	890	559	63	753	85	1,312	422	47
	SUBTOTAL	1,624	1,402	1,347	0	0	526	919	3,069	1,928	63	2,266	74	4,194	1,126	37
3 EMPLOYEE BEN	Person Years (PY)	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	7,164	5,577	3,175	0	0	2,770	4,482	14,416	8,347	58	7,657	53	16,004	1,588	11
	SUBTOTAL	7,164	5,577	3,175	0	0	2,770	4,482	14,416	8,347	58	7,657	53	16,004	1,588	11
4 EQUAL EMPLOY	Person Years (PY)	8 0	6 4	3 8	0 0	0 0	2 0	4 0	14 0	8 4	60	7 8	56	16 2	2 2	16
	Wages & Salaries	459	367	220	0	0	126	250	835	493	59	470	56	963	128	15
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	203	163	103	0	0	32	48	283	195	69	151	53	346	63	22
	SUBTOTAL	662	530	323	0	0	158	298	1,118	688	62	621	56	1,309	191	17
5 LABOUR RELATI	Person Years (PY)	24 9	20 8	17 7	0 0	0 0	6 3	4 3	35 5	27 1	76	22 0	62	49 1	13 6	38
	Wages & Salaries	1,427	1,199	1,028	0	0	313	222	1,962	1,512	77	1,250	64	2,762	800	41
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	482	433	395	0	0	51	102	635	484	76	497	78	981	346	54
	SUBTOTAL	1,909	1,632	1,423	0	0	364	324	2,597	1,996	77	1,747	67	3,743	1,146	44
6 STAFFING	Person Years (PY)	13 9	12 4	11 0	0 0	0 0	7 3	6 2	27 4	19 7	72	17 2	63	36 9	9 5	35
	Wages & Salaries	805	726	646	0	0	407	355	1,567	1,133	72	1,001	64	2,134	567	36
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	2,730	2,282	1,833	0	0	1,399	1,964	6,093	3,681	60	3,797	62	7,478	1,385	23
	SUBTOTAL	3,535	3,008	2,479	0	0	1,806	2,319	7,660	4,814	63	4,798	63	9,612	1,952	26
7	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
TOTAL	Person Years (PY)	75 7	63 9	54 5	0 0	0 0	23 1	25 1	123 9	87 0	70	79 6	64	166 6	42 7	34
	Wages & Salaries	4,462	3,797	3,275	0	0	1,268	1,448	7,178	5,065	71	4,723	66	9,788	2,610	36
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	11,474	9,267	6,068	0	0	4,156	6,804	22,674	11,623	60	12,962	57	26,585	3,911	17
	TOTAL	15,936	13,064	9,343	0	0	5,424	8,252	29,852	18,688	63	17,685	59	36,373	6,521	22

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: JUSTICE
ACTIVITY: ALL

		HEADQUARTERS COST ALLOCATION					BUDGETED		IMPACT ANALYSIS							
		TOTAL FROM	HEAD OFFICE		REGIONAL		DIRECT REGIONAL		TOTAL	REALLOCATED TO					TOTAL	
		ESTIMATES	COST STRUCTURE		SPENDING		SPENDING		91/92	TWO GOVERNMENTS					INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	BUDGET	HQ	WEST	%	EAST	%	TOTAL	COST	%
1	Person Years (PY)	14 3	13 4	10 1				1 0		15 0	13 4	84	11 7	74	26 1	0 2	58
DIRECTORATE	Wages & Salaries	945	889	634				112		1,057	889	82	746	71	1,612	555	53
	Grants & Contributions	93	3	3	57	33				93	60	65	36	39	96	3	3
	Other O&M	1,372	316	273	345	146		27		1,309	691	47	446	32	1,107	(262)	-21
	SUBTOTAL	2,410	1,186	910	402	179		139		2,549	1,587	62	1,228	48	2,815	298	10
2	Person Years (PY)	4 1	4 0	3 0						4 1	4 0	98	3 0	73	7 0	2 9	71
LEGAL AID	Wages & Salaries	174	169	120						174	169	97	120	69	289	115	66
	Grants & Contributions	1,857			737	1,220				1,857	737	38	1,220	62	1,857		
	Other O&M	2,238	16	12	1,900	400				2,238	1,916	86	412	18	2,328	90	4
	SUBTOTAL	4,269	185	132	2,637	1,620				4,269	2,822	66	1,752	40	4,574	305	8
3	Person Years (PY)	29 9	23 0	19 0						29 9	23 0	77	19 0	64	42 0	12 1	40
LAWYER SUPPO	Wages & Salaries	1,838	1,447	1,193						1,838	1,447	79	1,193	65	2,640	802	44
	Grants & Contributions	4	4	4						4	4	100	4	100	8	4	100
	Other O&M	226	169	149						226	169	75	149	66	318	92	41
	SUBTOTAL	2,068	1,620	1,346						2,068	1,620	78	1,346	65	2,966	898	43
4	Person Years (PY)																
POLICE SERVICE	Wages & Salaries																
	Grants & Contributions																
	Other O&M	22,827	3,500	2,500	11,724	7,441				22,827	15,224	67	9,941	44	25,165	2,338	10
	SUBTOTAL	22,827	3,500	2,500	11,724	7,441				22,827	15,224	67	9,941	44	25,165	2,338	10
5	Person Years (PY)	34 8	13 2	11 6	15 4	7 0	4 8	5 2		44 8	33 4	75	23 8	53	57 2	12 4	28
REGISTRIES AN	Wages & Salaries	2,206	697	625	826	362	382	417		3,006	2,006	67	1,404	47	3,409	404	13
	Grants & Contributions	3	3	3						3	3	100	3	100	6	3	100
	Other O&M	3,035	399	346	1,172	1,573	261	414		3,710	1,832	49	2,333	63	4,165	455	12
	SUBTOTAL	5,244	1,099	974	2,098	1,935	643	831		6,718	3,840	57	3,740	56	7,580	862	13
6	Person Years (PY)	16 3	10 8	4 9	4 0	3 0				16 3	14 8	91	7 9	48	22 7	6 4	39
REGISTRIES AN	Wages & Salaries	815	511	240	210	175				815	721	88	415	51	1,136	321	39
	Grants & Contributions																
	Other O&M	260	188	178	50	40				260	238	92	218	84	456	196	75
	SUBTOTAL	1,075	699	418	260	215				1,075	959	89	633	59	1,592	517	48
7	Person Years (PY)																
	Wages & Salaries																
	Grants & Contributions																
	Other O&M																
	SUBTOTAL																
	Person Years (PY)	99 4	64 4	48 6	19 4	10 0	4 8	6 8		111 0	88 6	80	65 4	59	154 0	43 0	39
TOTAL	Wages & Salaries	5,978	3,690	2,812	1,136	537	382	529		6,889	5,208	76	3,878	56	9,086	2,197	32
	Grants & Contributions	2,057	10	10	794	1,253				2,057	804	39	1,263	61	2,067	10	0
	Other O&M	29,958	4,588	3,458	15,191	9,600	261	441		30,680	20,040	65	13,480	44	33,520	2,878	9
	TOTAL	37,993	8,288	6,280	17,121	11,390	643	970		39,626	26,052	66	18,640	47	44,692	5,066	13

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT SAFETY AND PUBLIC SERVICE
ACTIVITY ALL

			HEADQUARTERS COST ALLOCATION				BUDGETED		TOTAL	IMPACT ANALYSIS							
		TOTAL FROM	HEAD OFFICE		REGIONAL		DIRECT REGIONAL		91/92	REALLOCATED TO					TOTAL		
		ESTIMATES	COST STRUCTURE		SPENDING		SPENDING		BUDGET	TWO GOVERNMENTS					INCREASE		
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%	
1 DIRECTORATE	Person Years (PY)	8.0	8.0	8.0			0.8		9.7	9.7	100	8.0	88	16.3	8.6	88	
	Wages & Salaries	572	572	446			50		622	622	100	446	72	1 068	446	72	
	Grants & Contributions																
	Other O&M	183	177	141			2		185	170	97	141	76	320	136	73	
	SUBTOTAL	755	749	587			52		807	801	99	587	73	1 388	581	72	
2 SAFETY	Person Years (PY)	18.0	12.0	4.0	8.0		3.0	4.3	28.3	21.0	80	8.3	32	29.3	3.0	11	
	Wages & Salaries	1 291	782	272	409		202	276	1 739	1 403	81	548	32	1 951	212	12	
	Grants & Contributions	1	1	1					1	1	100	1	100	2	1	100	
	Other O&M	485	282	181	100		58	86	638	518	81	268	42	784	146	23	
	SUBTOTAL	1 787	1 066	454	607		260	381	2 378	1 922	81	816	34	2 737	359	15	
3 CONSUMER & C	Person Years (PY)	11.3	11.3	3.8					11.3	11.3	100	3.8	34	15.1	3.8	34	
	Wages & Salaries	541	541	182					541	541	100	182	34	723	182	34	
	Grants & Contributions	10	10	10					10	10	100	10	100	20	10	100	
	Other O&M	212	200	61					212	200	94	81	29	281	49	23	
	SUBTOTAL	763	751	253					763	751	98	253	33	1 004	241	32	
4 FIRE SAFETY	Person Years (PY)	4.8	3.0	2.0	1.0		1.0	12.0	17.8	5.0	28	14.0	79	19.0	1.2	7	
	Wages & Salaries	341	215	148	81		82	126	628	338	54	274	52	612	83	16	
	Grants & Contributions	10	10	10					10	10	100	10	100	20	10	100	
	Other O&M	196	148	148	20		14	34	244	180	74	180	74	360	116	48	
	SUBTOTAL	547	371	304	81		76	160	783	528	67	464	59	992	209	27	
5 LABOUR BOARD	Person Years (PY)	5.5	5.5	2.0					6.5	5.5	100	2.0	30	7.5	2.0	30	
	Wages & Salaries	301	301	110					301	301	100	110	37	411	110	37	
	Grants & Contributions																
	Other O&M	99	87	39					99	87	88	39	39	126	27	27	
	SUBTOTAL	400	388	149					400	388	97	149	37	537	137	34	
6 MINE SAFETY	Person Years (PY)	10.0	8.0	3.0					10.0	8.0	80	3.0	30	11.0	1.0	10	
	Wages & Salaries	720	585	205					720	585	81	205	28	790	70	10	
	Grants & Contributions	10	10	10					10	10	100	10	100	20	10	100	
	Other O&M	311	249	94					311	249	80	94	30	343	32	10	
	SUBTOTAL	1 041	844	309					1 041	844	81	309	30	1 153	112	11	
7	Person Years (PY)																
	Wages & Salaries																
	Grants & Contributions																
	Other O&M																
	SUBTOTAL																
TOTAL	Person Years (PY)	58.5	48.7	21.4	7.0		4.8	16.3	80.6	60.5	75	37.1	47	98.2	17.6	22	
	Wages & Salaries	3 738	3 008	1 383	470		314	402	4 452	3 780	85	1 785	40	5 565	1 113	25	
	Grants & Contributions	31	31	31					31	31	100	31	100	62	31	100	
	Other O&M	1 498	1 121	682	218		74	119	1 889	1 413	84	781	46	2 194	805	30	
	TOTAL	5 283	4 168	2 066	688		388	521	6 172	5 234	85	2 677	42	7 911	1 939	27	

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT GOVERNMENT SERVICES

ACTIVITY ALL

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 91/92 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
1 DIRECTORATE	Person Years (PY)	10 1	17 0	13 1			11	12	42 1	28 0	67	25 1	60	53 1	11 0	26
	Wages & Salaries	1,092	887	775			804	718	2,412	1,591	66	1,491	62	3,082	670	28
	Grants & Contributions															
	Other O&M	437	257	226			78	110	823	333	53	330	54	669	46	7
	SUBTOTAL	1,529	1,244	1,001			880	828	3,035	1,924	63	1,827	60	3,751	716	24
2 SYSTEMS AND C	Person Years (PY)	10 5	10 5	17 5			2	3	24 5	20 5	84	20 5	84	41 0	16 5	67
	Wages & Salaries	1,184	1,116	1,087			120	173	1,477	1,238	84	1,240	84	2,478	999	68
	Grants & Contributions															
	Other O&M	1,700	1,560	1,364			667	585	3,018	2,227	74	1,939	64	4,166	1,148	38
	SUBTOTAL	2,850	2,676	2,421			787	758	4,495	3,483	77	3,179	71	6,642	2,147	48
3 SUPPLY SERVIC	Person Years (PY)	32 7	27 9	20 1			17	25	75 0	44 9	60	46 4	61	90 3	15 3	20
	Wages & Salaries	1,728	1,495	1,077			908	1,375	4,009	2,401	60	2,462	61	4,863	844	21
	Grants & Contributions															
	Other O&M	2,066	1,587	1,376		200	817	1,687	4,470	2,404	54	3,163	71	5,567	1,097	25
	SUBTOTAL	3,794	3,082	2,453		200	1,723	2,062	8,479	4,805	57	5,616	66	10,420	1,941	23
4	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
5	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
TOTAL	Person Years (PY)	71 3	83 4	50 7			30 0	40 3	141 8	93 4	66	91 0	64	184 4	42 8	30
	Wages & Salaries	4,004	3,998	2,919			1,830	2,284	7,998	5,228	65	5,183	65	10,411	2,511	32
	Grants & Contributions															
	Other O&M	4,760	3,404	2,950		200	1,580	2,282	8,111	4,884	61	5,438	67	10,402	2,781	36
	TOTAL	8,773	7,402	5,870		200	3,410	4,566	16,109	10,112	64	10,621	66	20,813	4,804	30

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: PUBLIC WORKS
ACTIVITY: ALL

	ACTIVITY	COST TYPE	HEADQUARTERS COST ALLOCATION: TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE: WEST	HEAD OFFICE COST STRUCTURE: EAST	REGIONAL SPENDING: WEST	REGIONAL SPENDING: EAST	BUDGETED DIRECT REGIONAL SPENDING: WEST	BUDGETED DIRECT REGIONAL SPENDING: EAST	IMPACT ANALYSIS: TOTAL 91/92 BUDGET	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS: NO	%	WEST	%	EAST	%	TOTAL	TOTAL INCREASE: COST	%
1	ACCOMMODATIO	Person Years (PY)	12 0	5 9	5 9	5 1		6	10	27 4	16 9	62	15 4	56	32 3	4 0	18		
		Wages & Salaries	747	402	402	281		341	549	1,637	1,024	63	951	58	1 975	338	21		
		Grants & Contributions																	
		Other O&M	12,746	107	107	12 618		7 057	14 547	34,350	19 782	58	14 654	43	34 436	86	0		
		SUBTOTAL	13,493	509	509	12,899		7,398	15 096	35,987	20,806	58	15 605	43	36 411	424	1		
2	BUILDINGS AND	Person Years (PY)	24 3			24 3		83	112	219 0	106 8	49	112 2	51	219 0				
		Wages & Salaries	1,465			1,465		4 705	6 495	12,665	6 170	49	6 495	51	12 665				
		Grants & Contributions																	
		Other O&M	2,045			2,045		5,159	6 830	14,034	7,204	51	6 830	49	14,034				
		SUBTOTAL	3,510			3 510		9,864	13 325	26,699	13,374	50	13 325	50	26 699				
3	DIRECTORATE	Person Years (PY)	43 0	33 2	33 2	7 3		31	31	104 6	71 2	68	64 1	61	135 3	30 7	29		
		Wages & Salaries	2,601	2,112	2,112	377		1,621	1,652	5,874	4,110	70	3 764	64	7,874	2,000	34		
		Grants & Contributions																	
		Other O&M	755	494	494	29		226	312	1,293	749	58	806	62	1 555	262	20		
		SUBTOTAL	3,356	2,606	2,606	406		1,847	1,964	7,167	4,859	68	4 570	64	9,429	2,262	32		
4	OPERATIONS	Person Years (PY)	12 5	11 5	11 5					12 5	11 5	92	11 5	92	23 0	10 5	84		
		Wages & Salaries	805	749	749					805	749	93	749	93	1 498	693	86		
		Grants & Contributions																	
		Other O&M	2,208	1 084	1,084					2,208	1,084	49	1 084	49	2 168	(40)	2		
		SUBTOTAL	3,013	1,833	1,833					3,013	1,833	61	1 833	61	3,666	653	22		
5	PROJECT MANA	Person Years (PY)	67 6	43 9	44 9	3 0		13	20	100 8	60 0	60	65 0	64	125 0	24 2	24		
		Wages & Salaries	4,520	2,934	2,947	199		824	1 360	6,704	3,957	59	4 307	64	8,264	1,560	23		
		Grants & Contributions																	
		Other O&M	327	214	214	18		45	87	458	277	60	301	66	578	119	26		
		SUBTOTAL	4,847	3,148	3,161	217		869	1,447	7,163	4,234	59	4,808	64	8,842	1,679	23		
6	UTILITIES	Person Years (PY)							11	11			11	100	11				
		Wages & Salaries							66	66			66	100	66				
		Grants & Contributions																	
		Other O&M	2,500			2 500		10,650	10,085	32,254	13,150	41	10,085	59	32,254				
		SUBTOTAL	2,500			2,500		10,650	10,161	32,320	13,150	41	10,161	59	32,320				
7	VEHICLES AND E	Person Years (PY)	2 2			2 2		13 0	5 5	21 6	16 1	75	5 5	25	21 6				
		Wages & Salaries	127			127		906	370	1 403	1 033	74	370	26	1 403				
		Grants & Contributions																	
		Other O&M	278			278		1 006	1,085	2 450	1 374	56	1 085	44	2,459				
		SUBTOTAL	405			405		2,002	1,455	3 862	2 407	62	1 455	38	3,862				
	TOTAL	Person Years (PY)	161 6	94 5	95 5	41 9		146 1	179 3	487 0	282 5	58	274 8	56	557 3	70 3	14		
		Wages & Salaries	10,265	6 197	6 210	2 449		8 397	10 492	29 154	17 043	58	16 702	57	33 745	4 591	16		
		Grants & Contributions																	
		Other O&M	20 846	1 890	1 899	17 497		24 213	41 956	87 057	43 629	50	41 855	50	87 484	427	0		
		TOTAL	31 111	8 086	8 109	19 946		32 610	52 448	116 211	60 672	52	60 557	52	121 229	5 018	4		

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT TRANSPORTATION
ACTIVITY ALL

			HEADQUARTERS COST ALLOCATION						IMPACT ANALYSIS								
			TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		BUDGETED DIRECT REGIONAL SPENDING		TOTAL 81/82 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
	ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
1		Person Years (PY)	7 0	5 0	8 0			1 0		8 0	8 0	75	8 0	75	12 8	4 0	50
	ARCTIC AIRPOR	Wages & Salaries	547	388	475			68		813	484	78	475	77	838	329	63
		Grants & Contributions															
		Other O&M	945	489	479			85		1 030	554	54	479	47	1 033	3	0
		SUBTOTAL	1,492	987	954			151		1,843	1,038	62	954	58	1 872	329	20
2		Person Years (PY)	23 5	22 5	18 0			3 0		28 5	28 5	88	18 0	60	41 5	15 0	57
	DIRECTORATE	Wages & Salaries	1,588	1,648	1,120			200		1,788	1,748	98	1,120	63	2 868	1 080	60
		Grants & Contributions															
		Other O&M	1,000	820	482			48		1,048	888	82	482	44	1 428	382	37
		SUBTOTAL	2,588	2,488	1,582			248		2,834	2,714	88	1,582	58	4,288	1,482	52
3		Person Years (PY)	105 3	103 3	2 0			2 0		107 3	105 3	98	2 0	2	107 3		
	HIGHWAYS OPE	Wages & Salaries	8,138	8,030	108			140		8,278	8,170	98	108	2	8,278		
		Grants & Contributions															
		Other O&M	10,715	10,598	118			1 817		12,532	12,413	99	118	1	12 532		
		SUBTOTAL	18,851	18,628	226			1 957		18,808	18,583	99	226	1	18,808		
4		Person Years (PY)	8 4	8 4				4 3		12 7	12 7	100			12 7		
	MARINE SERVIC	Wages & Salaries	529	529				261		790	790	100			790		
		Grants & Contributions															
		Other O&M	2,534	2,517	17			1,011		3,546	3,528	100	17	0	3 546		
		SUBTOTAL	3,063	3,046	17			1,272		4,336	4,318	100	17	0	4,336		
5		Person Years (PY)	23 7	23 7	2 6			3 0		28 7	28 7	100	2 6	8	28 2	2 6	8
	MOTOR VEHICLE	Wages & Salaries	1,201	1,201	125			152		1,353	1,353	100	125	8	1,478	125	8
		Grants & Contributions															
		Other O&M	464	408	48			8		482	414	80	48	10	462		
		SUBTOTAL	1,666	1,607	173			160		1,815	1,767	87	173	10	1,940	125	7
6		Person Years (PY)	38 8	38 8	2 0					38 8	38 8	87	2 0	5	40 8	1 0	3
	TRANSPORTATI	Wages & Salaries	2,454	2,374	180					2,454	2 374	87	180	7	2,534	80	3
		Grants & Contributions															
		Other O&M	207	180	17					207	180	82	17	8	207		
		SUBTOTAL	2,681	2,564	177					2,681	2,564	88	177	7	2 741	80	8
7		Person Years (PY)															
		Wages & Salaries															
		Grants & Contributions															
		Other O&M															
		SUBTOTAL															
		Person Years (PY)	207 7	201 7	28 5			13 3		221 0	216 0	97	28 6	13	243 5	22 6	10
TOTAL		Wages & Salaries	12 455	12 080	1 080			818		13 274	12 889	97	1 086	15	14 886	1 811	12
		Grants & Contributions															
		Other O&M	15 855	15 048	1 142			2 087		18 822	18 085	96	1 142	6	19 207	385	2
		TOTAL	28 310	27 178	3 128			3 788		32 098	30 954	96	3 128	10	34 093	1 995	6

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000 S

DEPARTMENT RENEWABLE RESOURCES

ACTIVITY ALL

	ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 1982 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
1	CONSERVATION	Person Years (PY)	10 9	9 7	7 4	0 0	0 0	0 0	0 0	10 9	9 7	89	7 4	68	17 1	6 2	57
		Wages & Salaries	671	508	481	0	0	0	0	671	508	89	481	72	1 079	408	61
		Grants & Contributions	1 160	972	233	0	0	598	1 057	2 815	1 570	56	1 290	46	2 860	45	2
		Other O&M	2,096	1,639	715	0	0	124	103	2,323	1 763	76	818	35	2 581	258	11
		SUBTOTAL	3,927	3,200	1,429	0	0	722	1,160	5,809	3,931	68	2 589	45	6 520	711	12
2	DIRECTORATE	Person Years (PY)	21 5	19 0	13 0	0 0	0 0	0 0	0 0	21 5	19 0	88	13 0	60	32 0	10 5	40
		Wages & Salaries	1,386	1,205	782	0	0	0	0	1,386	1,205	87	782	56	1 987	601	43
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	680	591	163	0	0	0	0	680	591	87	163	24	754	74	11
		SUBTOTAL	2,066	1,796	945	0	0	0	0	2,066	1,796	87	945	46	2,741	675	33
3	FOREST MANAG	Person Years (PY)	4 3	0 0	0 0	4 3	0 0	0 0	0 0	4 3	4 3	100	0 0	0	4 3	0 0	0
		Wages & Salaries	237	0	0	237	0	0	0	237	237	100	0	0	237	0	0
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	77	0	0	77	0	8	0	85	85	100	0	0	85	0	0
		SUBTOTAL	314	0	0	314	0	8	0	322	322	100	0	0	322	0	0
4	FOREST FIRE MA	Person Years (PY)	68 2	0 0	0 0	68 2	0 0	0 0	0 0	68 2	68 2	100	0 0	0	68 2	0 0	0
		Wages & Salaries	4,838	0	0	4,838	0	0	0	4,838	4,838	100	0	0	4,838	0	0
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	15,137	0	0	15,137	0	498	0	15,635	15,635	100	0	0	15,635	0	0
		SUBTOTAL	19,975	0	0	19,975	0	498	0	20,473	20,473	100	0	0	20,473	0	0
5	FIELD OPERATIO	Person Years (PY)	76	0 0	0 0	76	0 0	56 6	47 5	111 7	64 2	57	47 5	43	111 7	0 0	0
		Wages & Salaries	709	0	0	709	0	3,657	2,876	7,242	4,366	60	2,876	40	7,242	0	0
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	76	0	0	76	0	458	569	1,103	534	48	569	52	1 103	0	0
		SUBTOTAL	785	0	0	785	0	4,115	3,445	8,345	4,900	59	3,445	41	8,345	0	0
6	REGION LAND U	Person Years (PY)	46	46	46	0 0	0 0	0 0	0 0	46	46	100	46	100	92	46	100
		Wages & Salaries	276	276	276	0	0	0	0	276	276	100	276	100	552	276	100
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	110	78	32	0	0	0	0	110	78	71	32	29	110	0	0
		SUBTOTAL	386	354	308	0	0	0	0	386	354	92	308	80	662	276	72
7	POLLUTION CON	Person Years (PY)	6 8	6 8	5 8	0 0	0 0	0 0	0 0	6 8	6 8	100	5 8	85	12 6	5 8	85
		Wages & Salaries	479	479	400	0	0	0	0	479	479	100	400	85	880	400	85
		Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other O&M	309	254	254	0	0	0	0	309	254	82	254	82	508	199	64
		SUBTOTAL	788	733	663	0	0	0	0	788	733	93	663	84	1,388	600	77
	TOTAL	Person Years (PY)	123 9	40 1	30 8	80 1	0 0	56 6	47 5	228 0	176 8	78	78 3	34	255 1	27 1	12
		Wages & Salaries	8 586	2 558	1 948	5 784	0	3 657	2 876	15 129	11 990	79	4 824	32	16 823	1 694	11
		Grants & Contributions	1 160	972	233	0	0	598	1 057	2 815	1 570	56	1 290	46	2 860	45	2
		Other O&M	10 495	2 562	1 164	15 290	0	1 088	672	20 745	18 940	94	1 836	9	20 776	531	3
		TOTAL	28 241	6 092	3 345	21 074	0	5 341	4 605	38 189	32 500	85	7 950	21	40 450	2,270	6

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT RENEWABLE RESOURCES
ACTIVITY ALL

			HEADQUARTERS COST ALLOCATION				BUDGETED		IMPACT ANALYSIS							
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		TOTAL 91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
8	Person Years (PY)	10.0	7.7	7.7	0.0	0.0	0.0	0.0	10.0	7.7	77	7.7	77	15.4	5.4	54
POLICY AND PLA	Wages & Salaries	628	470	470	0	0	0	0	628	470	75	470	75	940	312	50
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	260	192	68	0	0	0	0	260	192	74	68	26	260	0	0
	SUBTOTAL	888	662	538	0	0	0	0	888	662	75	538	61	1,200	312	35
9	Person Years (PY)	27.2	24.5	19.4	0.0	0.0	0.2	0.5	27.9	24.7	89	19.9	71	44.6	16.7	60
WILDLIFE MANA	Wages & Salaries	1,700	1,738	1,366	0	0	10	17	1,727	1,748	101	1,383	80	3,131	1,404	81
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	1,654	1,445	800	0	0	144	360	2,158	1,589	74	1,160	54	2,749	591	27
	SUBTOTAL	3,354	3,183	2,166	0	0	154	377	3,885	3,337	86	2,543	65	5,880	1,995	51
10	Person Years (PY)						0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
11	Person Years (PY)						0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
12	Person Years (PY)						0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
13	Person Years (PY)						0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
14	Person Years (PY)						0.0	0.0	0.0	0.0	0	0.0	0	0.0	0.0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
TOTAL	Person Years (PY)	161.1	72.3	57.9	80.1	0.0	56.8	48.0	265.9	209.2	79	105.9	40	315.1	49.2	19
	Wages & Salaries	10,924	4,766	3,784	5,784	0	3,667	2,893	17,484	14,217	81	6,677	38	20,894	3,410	20
	Grants & Contributions	1,160	972	233	0	0	598	1,057	2,815	1,570	56	1,290	46	2,860	45	2
	Other O&M	20,199	4,199	2,032	15,290	0	1,232	1,032	23,784	20,721	91	1,064	14	21,785	1,122	5

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT MUNIC & COMM AFFAIRS
ACTIVITY ALL

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 91/92 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
1	Person Years (PY)	8 0	8 1	3 0	1 0	0 0	3 0	5 0	18 0	10 1	83	8 9	56	18 0	3 0	18
COM WORKS &	Wages & Salaries	534	427	249	58	0	226	353	1 113	709	64	602	54	1 311	198	18
	Grants & Contributions	1 566	0	0	1 107	448	0	0	1 556	1 107	71	448	29	1 566	0	0
	Other O&M	121	82	60	8	0	55	116	282	148	50	176	60	322	30	10
	SUBTOTAL	2,210	509	309	1,172	448	281	469	2,980	1,982	59	1,226	41	3 188	228	8
2	Person Years (PY)	8 8	4 8	3 0	1 0	0 0	4 0	8 0	18 8	9 6	57	8 0	64	18 6	1 8	11
COMM PLANNIN	Wages & Salaries	447	317	200	53	0	253	402	1 102	823	67	602	55	1 225	123	11
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	278	153	115	8	0	38	70	384	189	52	186	48	384	0	0
	SUBTOTAL	723	470	316	61	0	291	472	1,486	822	56	787	53	1 609	123	8
3	Person Years (PY)	3 0	1 7	1 3	0 0	0 0	0 0	0 0	3 0	1 7	57	1 3	43	3 0	0 0	0
DIRECTORATE 2	Wages & Salaries	227	127	100	0	0	0	0	227	127	56	100	44	227	0	0
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	73	41	32	0	0	0	0	73	41	56	32	44	73	0	0
	SUBTOTAL	300	168	132	0	0	0	0	300	168	56	132	44	300	0	0
4	Person Years (PY)	16 8	11 8	11 2	2 0	0 0	9 7	13 7	40 2	23 6	58	24 8	62	48 4	8 2	20
DIRECTORATE	Wages & Salaries	1 181	648	797	118	0	827	912	2 720	1 581	58	1 709	63	3 300	580	21
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	311	182	153	14	0	135	189	846	331	51	352	56	683	38	6
	SUBTOTAL	1,492	1,029	950	132	0	782	1,111	3,386	1,822	57	2 081	61	3,883	618	16
5	Person Years (PY)	11 2	7 3	4 8	0 0	0 0	0 0	2 0	13 2	7 3	55	6 9	52	14 2	1 0	8
LANDS	Wages & Salaries	709	473	329	0	0	0	126	836	473	57	466	54	826	83	11
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	124	81	63	0	0	0	26	150	81	54	89	58	170	20	13
	SUBTOTAL	833	554	392	0	0	0	152	986	554	56	544	55	1 098	113	11
6	Person Years (PY)	18 0	8 8	6 2	4 0	0 0	8 0	9 0	32 0	18 8	59	14 2	44	33 0	1 0	3
MUN OPER & A	Wages & Salaries	1 003	486	373	230	0	512	602	2 107	1 227	58	886	48	2 102	86	4
	Grants & Contributions	1,842	0	0	1 660	82	9 784	16 220	27 882	11 664	42	16 308	58	27 882	0	0
	Other O&M	606	217	120	180	0	684	247	1 337	981	72	376	28	1 337	0	0
	SUBTOTAL	3,451	702	502	2,260	82	10,980	17,066	31,408	13,842	44	17,569	56	31,401	86	0
7	Person Years (PY)	13 4	8 0	4 4	0 0	0 0	0 0	0 0	13 4	8 0	67	4 4	33	13 4	0 0	0
MUNICIPAL OP	Wages & Salaries	781	504	247	0	0	0	0	751	504	67	247	33	751	0	0
	Grants & Contributions	8 754	0	0	7 487	1 267	0	0	8 754	7 487	86	1 267	14	8 754	0	0
	Other O&M	488	313	175	0	0	0	0	488	313	64	176	36	488	0	0
	SUBTOTAL	9,883	817	422	7,487	1,267	0	0	9,883	8 304	83	1,689	17	9 883	0	0
	Person Years (PY)	74 2	47 3	33 0	8 0	0 0	24 7	35 7	134 8	80 0	59	69 8	52	149 8	15 0	11
TOTAL	Wages & Salaries	4 852	3 178	2 295	457	0	1 818	2 385	8 855	5 254	60	4 680	53	9 934	1 079	12
	Grants & Contributions	12 251	0	0	10 454	1 797	9 784	16 220	38 271	20 248	53	18 021	47	38 271	0	0
	Other O&M	1 880	1 088	727	191	0	812	858	3 356	2 072	62	1 385	41	3 457	88	3
	TOTAL	19 002	4 268	3 022	11 102	1 797	12 224	19 269	60 486	27 574	55	24 086	48	51 662	1 167	2

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: MUNIC & COMM AFFAIRS

ACTIVITY: ALL

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 91/92 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
8	Person Years (PY)	8 2	4 0	3 4	0 0	0 0	0 0	0 0	8 2	4 0	66	3 4	56	7 4	1 2	16
SURVEYS & MAP	Wages & Salaries	383	263	227	0	0	0	0	383	263	67	227	58	490	87	26
	Grants & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other O&M	80	34	29	0	0	0	0	80	34	57	29	43	80	0	0
	SUBTOTAL	463	297	253	0	0	0	0	463	297	66	253	56	569	87	21
9	Person Years (PY)	4 4	3 4	3 0	0 0	0 0	3 3	5 4	13 1	8 7	51	8 4	64	15 1	2 0	16
SPORT & RECRE	Wages & Salaries	299	299	180	0	0	231	348	859	439	51	538	63	977	118	14
	Grants & Contributions	1,141	0	0	870	586	858	1,345	3,344	1,626	48	1,811	57	3,438	95	3
	Other O&M	216	113	91	11	11	101	200	684	226	39	370	63	596	11	2
	SUBTOTAL	1,656	321	281	881	577	1,190	1,891	4,787	2,182	48	2,819	59	5,011	224	5
10	Person Years (PY)	4 0	2 3	1 7	0 0	0 0	0 0	0 0	4 0	2 3	58	1 7	43	4 0	0 0	0
SPORTS & RECR	Wages & Salaries	266	143	112	0	0	0	0	266	143	58	112	44	256	0	0
	Grants & Contributions	2,162	0	0	1,407	746	0	0	2,162	1,407	65	746	35	2,162	0	0
	Other O&M	256	142	113	0	0	0	0	256	142	56	113	44	256	0	0
	SUBTOTAL	2,682	286	226	1,407	746	0	0	2,682	1,692	64	970	36	2,662	0	0
11	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
12	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
13	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
14	Person Years (PY)						0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	0
	Wages & Salaries						0	0	0	0	0	0	0	0	0	0
	Grants & Contributions						0	0	0	0	0	0	0	0	0	0
	Other O&M						0	0	0	0	0	0	0	0	0	0
	SUBTOTAL						0	0	0	0	0	0	0	0	0	0
TOTAL	Person Years (PY)	88 8	57 0	42 0	8 0	0 0	28 0	41 1	157 9	83 0	60	83 1	53	176 1	18 2	12
	Wages & Salaries	5 780	3 793	2 824	467	0	1 849	2 733	10 382	6 089	59	5 567	54	11 656	1 294	12
	Grants & Contributions	15 544	0	0	12 531	3 108	10 662	17 571	43 767	23 193	53	20 679	47	43 862	95	0
	Other O&M	2 479	1 358	867	202	11	813	826	4 268	2 473	58	1 884	44	4 357	89	2
	TOTAL	23 763	5 151	3 781	13 180	3 119	13 414	21 230								

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT HEALTH
ACTIVITY ALL

			HEADQUARTERS COST ALLOCATION				BUDGETED		TOTAL	IMPACT ANALYSIS							
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE		
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	NO	WEST	%	EAST	%	TOTAL	COST	%	
1 ADMINISTRATION	Person Years (PY)	132.9	101.0	101.0					132.9	101.0	76	101.0	76	202.0	69.1	52	
	Wages & Salaries	7,408	5,961	5,961					7,408	5,961	80	5,961	80	11,922	4,514	61	
	Grants & Contributions	350	221	129					350	221	63	129	37	350			
	Other O&M	3,033	2,349	2,302					3,033	2,349	77	2,302	76	4,651	1,618	53	
	SUBTOTAL	10,791	8,531	8,392					10,791	8,531	79	8,392	78	16,923	6,132	57	
2 MED CARE PLA	Person Years (PY)																
	Wages & Salaries																
	Grants & Contributions	12			6	6			12	6	50	6	50	12			
	Other O&M	13,236	522	522	9,128	3,550			13,236	9,650	73	4,072	31	13,722	486	4	
	SUBTOTAL	13,248	522	522	9,134	3,556			13,248	9,656	73	4,078	31	13,734	486	4	
3 MEDICAL THAVE	Person Years (PY)																
	Wages & Salaries																
	Grants & Contributions																
	Other O&M	18,789			15,219	3,570			18,789	15,219	81	3,570	19	18,789			
	SUBTOTAL	18,789			15,219	3,570			18,789	15,219	81	3,570	19	18,789			
4 SUPPLY HEALTH	Person Years (PY)																
	Wages & Salaries																
	Grants & Contributions																
	Other O&M	11,752			5,478	6,274			11,752	5,478	47	6,274	53	11,752			
	SUBTOTAL	11,752			5,478	6,274			11,752	5,478	47	6,274	53	11,752			
5 TERR HOS INSU	Person Years (PY)																
	Wages & Salaries	86,585			46,807	45,478			86,585	46,807	54	45,478	53	92,285	5,700	7	
	Grants & Contributions	26,843			16,326	10,517			26,843	16,326	61	10,517	39	26,843			
	Other O&M	113,428			63,133	55,995			113,428	63,133	56	55,995	49	119,128	5,700	5	
6	Person Years (PY)																
	Wages & Salaries																
	Grants & Contributions																
	Other O&M																
	SUBTOTAL																
7	Person Years (PY)																
	Wages & Salaries																
	Grants & Contributions																
	Other O&M																
	SUBTOTAL																
TOTAL	Person Years (PY)	132.9	101.0	101.0					132.9	101.0	76	101.0	76	202.0	69.1	52	
	Wages & Salaries	7,408	5,961	5,961					7,408	5,961	80	5,961	80	11,922	4,514	61	
	Grants & Contributions	86,947	221	129	46,811	45,484			86,947	47,014	54	45,933	53	92,947	5,700	7	
	Other O&M	71,051	2,871	2,824	40,150	30,901			71,051	49,022	69	26,715	38	75,737	2,104	3	
	TOTAL	166,406	9,053	8,914	86,961	76,385			166,406	101,997	61	78,809	47	180,126	12,118	7	

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT SOCIAL SERVICES
ACTIVITY ALL

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	IMPACT ANALYSIS: TOTAL 91/92 BUDGET NO	REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
1 DIRECTORATE	Person Years (PY)	50 5	29 6	29 6	17 9		46	52	148 5	93 5	63	81 6	55	175 1	26 6	18
	Wages & Salaries	2,897	1,805	1,805	1,018		2 716	2,984	8 697	5 539	64	4 789	55	10 328	1 631	19
	Grants & Contributions	637	267	369					637	267	42	369	58	636	(1)	0
	Other O&M	1,412	766	717	87		237	459	2,108	1,090	52	1 176	56	2 266	158	7
	SUBTOTAL	5,046	2,838	2,891	1,105		2,953	3,443	11,442	6,896	60	6,334	55	13,230	1,788	16
2 ALCOHOL, DRUG	Person Years (PY)	17 0	11 0	11 0	2 0		6	6	29 0	19 0	66	17 0	59	36 0	7 0	24
	Wages & Salaries	1,624	670	670	113		355	370	1,749	1 138	65	1 040	59	2 178	429	25
	Grants & Contributions	6,615	46	27	4,584	1,958			6,615	4,630	70	1 985	30	6 615		
	Other O&M	1,752	1,474	1,408	23		154	149	2 055	1 651	80	1 557	76	3 208	1 153	56
	SUBTOTAL	9,391	2,190	2,105	4,720	1,958	509	519	10,419	7 419	71	4 582	44	12 001	1 582	15
3 COMMUNITY & F	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M	1,864			1 327	537			1,864	1 327	71	537	29	1 864		
	SUBTOTAL	1,864			1,327	537			1,864	1,327	71	537	29	1,864		
4 COMMUNITY & F	Person Years (PY)	5 7	4 7	4 7			7		12 2	11 2	92	4 7	39	15 9	3 7	30
	Wages & Salaries	384	333	333			327		711	660	93	333	47	993	282	40
	Grants & Contributions	3,643			1,703	2 015			3 643	1 703	47	2 015	55	3 718	75	2
	Other O&M	7,065	378	565	6 170		8 441	13 881	29 387	14 080	51	14 446	49	29 435	48	0
	SUBTOTAL	11,092	711	898	7,873	2,015	8,768	13,881	33,741	17,352	51	16,794	50	34,148	405	1
5 CORRECTIONS S	Person Years (PY)	85 5	7 0	7 0	7 7 0		90	61	236 4	174 0	74	67 9	29	241 9	5 5	2
	Wages & Salaries	4,527	403	403	3,984		4 682	3,438	12,647	9,069	72	3,841	30	12,910	263	2
	Grants & Contributions															
	Other O&M	2,377	95	84	2,241		1,851	1,839	6,067	4,187	69	1,823	32	6,110	43	1
	SUBTOTAL	6,904	498	487	6,225		6,533	5,277	18,714	13,256	71	5,764	31	19,020	306	2
6 FAMILY & CHILD	Person Years (PY)	10 3	9 0	9 0			21 2	3 0	34 5	30 2	88	12 0	35	42 2	7 7	22
	Wages & Salaries	644	566	566			1,045	167	1,856	1,611	87	733	39	2,344	488	26
	Grants & Contributions	1,217	272	173	826	163	819	575	2,611	1,917	73	911	35	2,828	217	8
	Other O&M	2,404	1,511	1,189	729		1,587	1,641	5,632	3,827	68	2,830	50	6,657	1,025	18
	SUBTOTAL	4,265	2,349	1,928	1,555	163	3,451	2,383	10,099	7,355	73	4,474	44	11,829	1,730	17
7 FAMILY & CHILD	Person Years (PY)	2 0	1 0	1 0					2 0	1 0	50	1 0	50	2 0		
	Wages & Salaries	115	58	58					115	58	50	58	50	115		
	Grants & Contributions	1,238			718	515			1,238	718	58	515	42	1,233	(5)	0
	Other O&M	1,048	716	381					1 048	716	68	381	36	1,097	49	5
	SUBTOTAL	2,401	774	439	718	515			2 401	1 492	62	954	40	2,445	44	2
TOTAL	Person Years (PY)	171 0	62 3	62 3	96 9		169 7	121 9	462 6	328 9	71	184 2	40	513 1	50 5	11
	Wages & Salaries	9,691	3,835	3,835	5,115		9,125	6,959	25,775	18,075	70	10,794	42	28,868	3,093	12
	Grants & Contributions	11,950	585	569	7,831	4,651	819	575	14,744	9,235	63	5,795	39	15,030	286	2
	Other O&M	17,922	4,940	4,144	10,577	517	12,270	17,969	40,161	27,767	69	22,850	57	50,617	2,476	5

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT ENERGY, MINES AND PETROLEUM

ACTIVITY ALL

ACTIVITY	COST TYPE	HEADQUARTERS COST ALLOCATION: TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE: WEST	HEAD OFFICE COST STRUCTURE: EAST	REGIONAL SPENDING: WEST	REGIONAL SPENDING: EAST	BUDGETED DIRECT REGIONAL SPENDING: WEST	BUDGETED DIRECT REGIONAL SPENDING: EAST	TOTAL 91/92 BUDGET	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS: HQ	WEST	%	EAST	%	TOTAL	TOTAL INCREASE: COST	%
1	Person Years (PY)	189	164	105			10		199	174	87	105	53	279	80	40
DIRECTORATE	Wages & Salaries	1,345	1,175	745			66		1,411	1,241	88	745	53	1,986	575	41
	Grants & Contributions	534			466	68			534	466	87	68	13	534		
	Other O&M	730	616	311			35		765	651	85	311	41	962	197	26
	SUBTOTAL	2,609	1,791	1,056	466	68	101		2,710	2,358	87	1,124	41	3,482	772	28
2	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
3	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
4	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
5	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
TOTAL	Person Years (PY)	189	164	105			10		199	174	87	105	53	279	80	40
	Wages & Salaries	1,345	1,175	745			66		1,411	1,241	88	745	53	1,986	575	41
	Grants & Contributions	534			466	68			534	466	87	68	13	534		
	Other O&M	730	616	311			35		765	651	85	311	41	962	197	26
	TOTAL	2,609	1,791	1,056	466	68	101		2,710	2,358	87	1,124	41	3,482	772	28

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT ECON DEV & TOURISM
ACTIVITY ALL

		HEADQUARTERS COST ALLOCATION					BUDGETED		TOTAL	IMPACT ANALYSIS						
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
1	Person Years (PY)	6 8	5 0	5 0					6 8	6 0	74	6 0	74	10 0	3 2	47
BUSINESS DEVE	Wages & Salaries	380	280	280					380	280	74	280	74	560	180	47
	Grants & Contributions	400	232	168					400	232	58	168	42	400		
	Other O&M	706	350	294	53				706	412	58	294	42	706		
	SUBTOTAL	1,486	871	742	53				1,486	824	62	742	56	1 666	180	12
2	Person Years (PY)	23 4	14 8	10 8	4 3		18 8	23 5	83 5	35 5	58	34 1	54	69 6	8 1	10
BUSINESS DEVE	Wages & Salaries	1,387	887	618	242		1 045	1 466	3 807	2 184	65	2 113	64	4 297	380	9
	Grants & Contributions	4,483			2,878	1,484	412		4,676	3,391	70	1 484	30	4 876		
	Other O&M	2,316	880	744	737		1,437	1 488	5,220	3 164	60	2 212	42	5 388	148	3
	SUBTOTAL	8,145	1,847	1,382	3,858	1,484	2,894	2,993	14,002	8,889	62	5,909	41	14,606	606	4
3	Person Years (PY)	8 0	4 8	4 4	1 0		5 0	7 3	18 3	10 6	58	11 7	64	22 3	4 0	22
DIRECTORATE	Wages & Salaries	606	384	377	78		368	600	1,384	830	61	877	64	1 707	343	26
	Grants & Contributions	577	577	577				120	697	577	83	697	100	1 274	577	83
	Other O&M	250	181	181	31		148	182	558	386	69	343	61	711	153	27
	SUBTOTAL	1,333	1,162	1,136	109		804	782	2,810	1,776	63	1,917	73	3,692	1,073	41
4	Person Years (PY)	13 0	8 3	5 0	2 4		7 3	5 0	25 8	16 0	62	10 8	42	26 8	1 0	4
FINANCE AND A	Wages & Salaries	666	333	313	104		329	281	1 145	788	67	674	60	1 340	186	17
	Grants & Contributions															
	Other O&M	180	88	84	28		108	111	399	224	56	176	44	399		
	SUBTOTAL	736	421	377	132		437	372	1,844	880	64	748	48	1,728	186	12
5	Person Years (PY)	8 0	4 2	3 8					8 0	4 2	70	3 8	63	8 0	2 0	33
POLICY AND PLA	Wages & Salaries	378	266	238					378	266	70	238	63	503	126	33
	Grants & Contributions															
	Other O&M	480	288	234					480	288	63	234	51	522	82	13
	SUBTOTAL	838	553	472					838	553	66	472	56	1,026	187	22
6	Person Years (PY)	26 8	14 3	12 3	4 3		7 4	8 4	36 8	20 0	66	18 7	47	44 7	8 1	13
TOURISM AND P	Wages & Salaries	1,471	831	718	221		426	410	2,306	1,477	64	1,126	49	2,606	299	13
	Grants & Contributions	656			336	321			656	336	51	321	49	656		
	Other O&M	3,686	1,686	1,389	416		680	575	4,853	2,887	62	1,884	40	4,951	98	2
	SUBTOTAL	5,726	2,718	2,107	975	321	1,106	985	7,815	4,799	61	3,413	44	8,212	397	5
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
TOTAL	Person Years (PY)	81 6	49 0	42 0	12 0		38 3	42 2	180 1	97 3	61	84 2	53	181 5	21 4	13
	Wages & Salaries	4,657	2,970	2,544	645		2,167	2,880	9,480	6,772	61	5,210	55	10,982	1,502	16
	Grants & Contributions	6,006	809	745	3,114	1,805	412	120	6,676	4,535	68	2,670	40	7,206	677	9
	Other O&M	7,909	1,784	2,006	1,298		2,371	2,116	12,146	7,413	61	5,222	43	12,635	490	4

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: ARCTIC COLLEGE
ACTIVITY: ALL

		HEADQUARTERS COST ALLOCATION					BUDGETED		TOTAL	IMPACT ANALYSIS						
		TOTAL FROM	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		91/92	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE	ESTIMATES	WEST	EAST	WEST	EAST	WEST	EAST	BUDGET HQ	WEST	%	EAST	%	TOTAL	COST	%
1	Person Years (PY)	6.2	6.2	6.2					6.2	5.2	100	5.2	100	10.4	6.2	100
BOARD AND MG	Wages & Salaries	392	392	392					392	392	100	392	100	784	392	100
	Grants & Contributions															
	Other O&M	493	326	326			638	779	1,818	882	53	1,105	61	2,087	269	14
	SUBTOTAL	785	718	718			638	779	2,210	1,354	61	1,497	68	2,851	641	29
2	Person Years (PY)															
COMMUNITY PR	Wages & Salaries															
	Grants & Contributions	1,081	682	610					1,081	682	62	610	48	1,081		
	Other O&M	1,467	767	600			1,836	2,344	5,636	2,582	46	3,043	54	5,636	(1)	0
	SUBTOTAL	2,638	1,310	1,210			1,836	2,344	6,717	3,164	47	3,682	53	6,710	(1)	0
3	Person Years (PY)	2.0	2.0	2.0					2.0	2.0	100	2.0	100	4.0	2.0	100
CAMPUS PROGR	Wages & Salaries	390	290	230					390	290	70	230	81	520	140	36
	Grants & Contributions															
	Other O&M	841	478	423			5,474	3,233	9,648	5,852	62	3,666	38	9,906	60	1
	SUBTOTAL	1,221	777	663			5,474	3,233	9,628	6,261	63	3,686	38	10,137	200	2
4	Person Years (PY)	8.0	7.0	8.0					8.0	7.0	88	8.0	76	13.0	5.0	63
FINANCE AND A	Wages & Salaries	480	420	360					480	420	88	360	76	780	300	63
	Grants & Contributions															
	Other O&M	632	523	458			600	361	1,582	1,132	71	800	51	1,941	348	22
	SUBTOTAL	1,112	943	818			600	361	2,072	1,552	75	1,169	56	2,721	649	31
5	Person Years (PY)															
OTHER REVENU	Wages & Salaries															
	Grants & Contributions															
	Other O&M						(1,248)	(922)	(2,170)	(1,248)	58	(922)	42	(2,170)		
	SUBTOTAL						(1,248)	(922)	(2,170)	(1,248)	58	(922)	42	(2,170)		
6	Person Years (PY)	1.0	1.0	1.0					1.0	1.0	100	1.0	100	2.0	1.0	100
STUDENT SERVI	Wages & Salaries	53	53	53					53	53	100	53	100	106	53	100
	Grants & Contributions															
	Other O&M						1,760	1,116	2,886	1,760	61	1,116	39	2,886		
	SUBTOTAL	53	53	53			1,760	1,116	2,818	1,803	62	1,186	40	2,871	53	2
7	Person Years (PY)															
SUPPORT SERVI	Wages & Salaries															
	Grants & Contributions															
	Other O&M	1,521	871	649	75		3,689	1,229	8,318	4,815	71	1,778	26	6,293	(25)	0
	SUBTOTAL	1,521	871	649	75		3,689	1,229	8,318	4,815	71	1,778	26	6,293	(25)	0
	Person Years (PY)	16.2	15.2	14.2					16.2	15.2	94	14.2	88	29.4	13.2	81
TOTAL	Wages & Salaries	1,305	1,164	1,035					1,305	1,164	89	1,035	79	2,199	894	69
	Grants & Contributions	1,081	682	610					1,081	682	62	610	48	1,081		
	Other O&M	4,954	2,966	2,455	75		12,625	8,129	25,808	16,865	61	10,084	41	26,230	631	2
	TOTAL	7,340	4,881	4,099	75		12,625	8,129	27,884	17,381	62	12,138	43	29,519	1,525	5

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT EDUCATION
ACTIVITY ALL

		HEADQUARTERS COST ALLOCATION					BUDGETED		IMPACT ANALYSIS							
		TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE		REGIONAL SPENDING		DIRECT REGIONAL SPENDING		TOTAL 91/92 BUDGET	REALLOCATED TO TWO GOVERNMENTS					TOTAL INCREASE	
ACTIVITY	COST TYPE		WEST	EAST	WEST	EAST	WEST	EAST	HQ	WEST	%	EAST	%	TOTAL	COST	%
1 ADVANCED EDU	Person Years (PY)	153 8	50 9	35 4	50 0	30 0	9 7	13 7	177 2	110 6	62	79 1	45	189 7	12 5	7
	Wages & Salaries	7,433	2,477	1,800	2 298	1 576	627	870	8 930	5 402	60	4 246	48	9 648	718	8
	Grants & Contributions	1,198	598	598			67		1 265	665	53	598	47	1 263	(2)	0
	Other O&M	2,393	1,570	914	190		1,095	1 198	4 686	2,855	61	2 112	45	4 967	281	6
	SUBTOTAL	11,024	4,645	3,312	2 488	1,576	1,789	2 068	14,881	8,922	60	6,956	47	15,878	997	7
2 ADVANCED EDU	Person Years (PY)	8 6	7 0	3 7					8 6	7 0	81	3 7	42	10 7	2 1	24
	Wages & Salaries	429	350	183					429	350	82	183	43	533	104	24
	Grants & Contributions	4,933			3,207	1,727			4,933	3,207	65	1,727	35	4 934	1	0
	Other O&M	1,375			1 169	207			1,375	1 169	85	207	15	1 376	1	0
	SUBTOTAL	6,737	350	183	4,376	1,934			6,737	4,726	70	2,117	31	6,843	108	2
3 DIRECTORATE A	Person Years (PY)	34 8	33 8	31 3					34 8	33 8	97	31 3	90	65 1	30 3	87
	Wages & Salaries	2,161	2,080	1,995					2 161	2 080	96	1 995	92	4 075	1,914	89
	Grants & Contributions															
	Other O&M	1,019	987	987					1 019	987	97	987	97	1 974	956	94
	SUBTOTAL	3,180	3,067	2,982					3,180	3,067	96	2,982	94	6 049	2,869	90
4 SCHOOLS 1	Person Years (PY)	44 1	43 6	16 1			229 3		273 4	272 0	100	16 1	6	289 0	15 6	6
	Wages & Salaries	2 391	2,371	1,116			14 149		16 540	16,520	100	1 116	7	17 636	1 096	7
	Grants & Contributions	83 650	50	50	39,435	44,364	800		84,650	40,285	48	44,414	52	84,699	40	0
	Other O&M	2,705	2,146	1,431			1 842		4,547	3,988	88	1,431	31	5 419	872	19
	SUBTOTAL	88,955	4,567	2,597	39,435	44,364	16,791		105,746	60,793	57	46,861	44	107,754	2,008	2
5 SCHOOLS 2	Person Years (PY)	4 0	4 0	4 0					4 0	4 0	100	4 0	100	8 0	4 0	100
	Wages & Salaries	301	301	301					301	301	100	301	100	602	301	100
	Grants & Contributions	5,747			2,661	3,086			5,747	2,661	46	3 086	54	5 747		
	Other O&M	677	578	583					677	578	85	593	88	1 171	494	73
	SUBTOTAL	6,725	879	884	2,661	3,086			6,725	3,540	53	3,980	59	7,520	795	12
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
TOTAL	Person Years (PY)	245 3	139 3	90 5	50 0	30 0	239 0	13 7	498 0	428 1	86	114 2	27	562 5	64 5	13
	Wages & Salaries	12 715	7 579	5 395	2 298	1 576	14 776	870	28 361	24 651	87	7 841	28	32 494	4 133	15
	Grants & Contributions	95 717	648	648	45 303	49 177	867		96 634	46 818	48	49 825	52	96 643	19	0
	Other O&M	8 169	5 281	1925	1 169	207	2 937	1 198	12 804	9 577	75	5 130	41	14 807	2 603	21

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: NWT POWER CORP.
ACTIVITY: ALL

ACTIVITY	COST TYPE	HEADQUARTERS COST ALLOCATION: TOTAL FROM ESTIMATES	HEAD OFFICE COST STRUCTURE: WEST	HEAD OFFICE COST STRUCTURE: EAST	REGIONAL SPENDING: WEST	REGIONAL SPENDING: EAST	BUDGETED DIRECT REGIONAL SPENDING: WEST	BUDGETED DIRECT REGIONAL SPENDING: EAST	IMPACT ANALYSIS: TOTAL 91/92 BUDGET: HQ	REALLOCATED TO TWO GOVERNMENTS: WEST	%	EAST	%	TOTAL	TOTAL INCREASE: COST	%
1 CAPITALIZED CO	Person Years (PY)	30.0	20.7	19.3	3.0				30.0	23.7	79	19.3	64	43.0	13.0	43
	Wages & Salaries	2,146	1,520	1,414	172				2,146	1,692	79	1,414	66	3,106	960	45
	Grants & Contributions															
	Other O&M	2,186	1,389	1,430	189				2,186	1,578	72	1,430	65	3,008	822	38
	SUBTOTAL	4,332	2,909	2,844	361				4,332	3,270	75	2,844	66	6,114	1,782	41
2 CORPORATE	Person Years (PY)	11.0	10.0	10.0					11.0	10.0	91	10.0	91	20.0	9.0	82
	Wages & Salaries	1,063	987	987					1,063	987	93	987	93	1,974	911	86
	Grants & Contributions															
	Other O&M	1,031	1,011	1,011					1,031	1,011	98	1,011	98	2,022	991	96
	SUBTOTAL	2,094	1,998	1,998					2,094	1,998	95	1,998	95	3,996	1,902	91
	Person Years (PY)	10.0	9.0	8.0					10.0	9.0	90	8.0	80	17.0	7.0	70
3 ENG. AND OPER	Wages & Salaries	886	771	686					886	771	88	686	79	1,456	583	66
	Grants & Contributions															
	Other O&M	1,121	614	614					1,121	614	55	614	55	1,228	107	10
	SUBTOTAL	1,987	1,385	1,302					1,987	1,385	70	1,302	66	2,687	700	36
	Person Years (PY)	25.0	19.0	19.0					25.0	19.0	76	19.0	76	38.0	13.0	52
4 FINANCE AND A	Wages & Salaries	1,576	1,222	1,222					1,576	1,222	78	1,222	78	2,444	868	55
	Grants & Contributions															
	Other O&M	1,168	752	621					1,168	752	64	621	53	1,373	205	18
	SUBTOTAL	2,744	1,974	1,843					2,744	1,974	72	1,843	67	3,817	1,073	39
	Person Years (PY)															
5 PLANT	Wages & Salaries	15,563			8,804	6,749			15,563	8,804	57	6,749	43	15,553		
	Grants & Contributions															
	Other O&M	55,650			26,712	28,946			55,650	26,712	48	28,946	52	55,658		
	SUBTOTAL	71,211			35,516	35,695			71,211	35,516	50	35,695	50	71,211		
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
TOTAL	Person Years (PY)	76.0	58.7	56.3	3.0				76.0	61.7	81	56.3	74	118.0	42.0	55
	Wages & Salaries	21,284	4,500	4,311	8,976	6,749			21,284	13,476	64	11,060	52	24,536	3,332	16
	Grants & Contributions															
	Other O&M	61,164	3,766	3,676	26,901	28,946			61,164	30,667	50	32,622	53	63,289	2,125	3
	TOTAL	82,368	8,266	7,987	35,877	35,695			82,368	44,141	54	43,682	53	87,825	5,457	7

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT WCB
ACTIVITY ALL

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 91/92 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
1	Person Years (PY)	35.0	29.5	13.0					35.0	29.5	84	13.0	37	42.5	7.5	21
TOTAL	Wages & Salaries	309	309	232					309	309	100	232	75	541	232	75
	Grants & Contributions															
	Other O&M	338	338	262					338	338	100	262	75	600	262	75
	SUBTOTAL	646	646	494					646	646	100	494	75	1 139	494	76
2	Person Years (PY)	10.0	8.5	2.5					10.0	8.5	85	2.5	25	11.0	1.0	10
TOTAL 2	Wages & Salaries	2,781	2,280	930					2,781	2,280	84	930	34	3,210	500	18
	Grants & Contributions															
	Other O&M	2,837	2,562	1,120					2,837	2,562	87	1,120	38	3,682	746	26
	SUBTOTAL	5,638	4,842	2,050					5,638	4,842	86	2,050	36	6,892	1,254	22
3	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
4	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
5	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
	Person Years (PY)	45.0	38.0	15.5					45.0	38.0	84	15.5	34	53.5	8.5	19
TOTAL	Wages & Salaries	3,010	2,589	1,182					3,010	2,589	86	1,182	39	3,761	741	25
	Grants & Contributions															
	Other O&M	3,273	2,898	1,372					3,273	2,898	89	1,372	42	4,270	997	30
	TOTAL	6,283	5,487	2,534					6,283	5,487	87	2,534	40	8,021	1,738	28

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: LIQUOR COMMISSION

ACTIVITY:

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 81/82 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
1	Person Years (PY)	18 0	11 1	3 0	8 0	2 0			18 0	17 1	80	5 0	20	22 1	3 1	16
LIQUOR COMMIS	Wages & Salaries	1,033	603	183	326	100			1,033	829	80	272	20	1 201	168	16
	Grants & Contributions															
	Other O&M	15,806			14,700	1,106			15,806	14,700	93	1 106	7	15,806		
	SUBTOTAL	16,839	603	183	15,026	1,216			16,839	15,529	93	1,378	8	17 007	168	1
2	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
3	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
4	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
5	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
TOTAL	Person Years (PY)	18 0	11 1	3 0	8 0	2 0			18 0	17 1	80	5 0	20	22 1	3 1	16
	Wages & Salaries	1 033	603	183	326	100			1 033	829	80	272	20	1 201	168	16
	Grants & Contributions															
	Other O&M	15 806			14 700	1 106			15 806	14 700	93	1 106	7	15 806		
	TOTAL	16 839	603	183	15 026	1 216			16 839	15 529	93	1 378	8	17 007	168	1

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT: PETROLEUM PRODUCTS

ACTIVITY	ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEAD OFFICE COST STRUCTURE EAST	REGIONAL SPENDING WEST	REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	TOTAL 91/92 BUDGET HQ	IMPACT ANALYSIS: REALLOCATED TO TWO GOVERNMENTS WEST	%	EAST	%	TOTAL	TOTAL INCREASE COST	%
1	PETROLEUM PR	Person Years (PY)	22 8	11 1	16 1					22 8	11 1	48	16 1	70	27 2	4 3	19
		Wages & Salaries	1 325	687	831					1 325	687	50	831	70	1 588	273	21
		Grants & Contributions															
		Other O&M	60 888	717	831	10 350	49 174			60 888	11 076	18	50 005	82	61 081	193	0
		SUBTOTAL	62,213	1,384	1,762	10 350	49 174			62,213	11,743	19	50 936	82	62 670	466	1
2		Person Years (PY)															
		Wages & Salaries															
		Grants & Contributions															
		Other O&M															
		SUBTOTAL															
3		Person Years (PY)															
		Wages & Salaries															
		Grants & Contributions															
		Other O&M															
		SUBTOTAL															
4		Person Years (PY)															
		Wages & Salaries															
		Grants & Contributions															
		Other O&M															
		SUBTOTAL															
5		Person Years (PY)															
		Wages & Salaries															
		Grants & Contributions															
		Other O&M															
		SUBTOTAL															
6		Person Years (PY)															
		Wages & Salaries															
		Grants & Contributions															
		Other O&M															
		SUBTOTAL															
7		Person Years (PY)															
		Wages & Salaries															
		Grants & Contributions															
		Other O&M															
		SUBTOTAL															
TOTAL		Person Years (PY)	22 8	11 1	16 1					22 8	11 1	48	16 1	70	27 2	4 3	19
		Wages & Salaries	1 325	687	831					1 325	687	50	831	70	1 588	273	21
		Grants & Contributions															
		Other O&M	60 888	717	831	10 350	49 174			60 888	11 076	18	50 005	82	61 081	193	0
		TOTAL	62 213	1 384	1 762	10 350	49 174			62 213	11 743	19	50 936	82	62 670	466	1

GNWT DIVISION COST STUDY

SUMMARY COST ANALYSIS

$000'S

DEPARTMENT SYSTEMS CHARGEBACKS

ACTIVITY RECOVERED INTERNALLY

ACTIVITY	COST TYPE	TOTAL FROM ESTIMATES	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE WEST	HEADQUARTERS COST ALLOCATION: HEAD OFFICE COST STRUCTURE EAST	HEADQUARTERS COST ALLOCATION: REGIONAL SPENDING WEST	HEADQUARTERS COST ALLOCATION: REGIONAL SPENDING EAST	BUDGETED DIRECT REGIONAL SPENDING WEST	BUDGETED DIRECT REGIONAL SPENDING EAST	IMPACT ANALYSIS: TOTAL 91/92 BUDGET HQ	REALLOCATED TO TWO GOVERNMENTS: WEST	%	EAST	%	TOTAL	TOTAL INCREASE: COST	%
1 SYSTEM CHARG	Person Years (PY)	38.0	38.0	38.0					38.0	38.0	100	38.0	100	76.0	38.0	100
	Wages & Salaries	2,344	2,344	2,344					2,344	2,344	100	2,344	100	4,688	2,344	100
	Grants & Contributions															
	Other O&M	2,300	2,031	1,733					2,300	2,031	88	1,733	75	3,764	1,464	64
	SUBTOTAL	4,644	4,375	4,077					4,644	4,375	94	4,077	88	8,452	3,808	82
2	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
3	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
4	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
5	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
6	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
7	Person Years (PY)															
	Wages & Salaries															
	Grants & Contributions															
	Other O&M															
	SUBTOTAL															
TOTAL	Person Years (PY)	38.0	38.0	38.0					38.0	38.0	100	38.0	100	76.0	38.0	100
	Wages & Salaries	2,344	2,344	2,344					2,344	2,344	100	2,344	100	4,688	2,344	100
	Grants & Contributions															
	Other O&M	2,300	2,031	1,733					2,300	2,031	88	1,733	75	3,764	1,464	64
	TOTAL	4,644	4,375	4,077					4,644	4,375	94	4,077	88	8,452	3,808	82

APPENDIX III

SUMMARY OF HEAD OFFICE IMPACTS ONLY

IMPACT ON HEAD OFFICE ONLY
HEAD OFFICE IMPACT SUMMARY
(EXCLUDES OTHER AGENCIES)

	EXISTING HEAD OFFICE	NEW WESTERN HEAD OFFICE	%	NEW EASTERN HEAD OFFICE	%	COMBINED IMPACT	%
PY's	1 553.2	1 404.5	85.0%	1 051.5	63.5%	802.9	48.5%
WAGES AND SALARIES	102,498.0	87,493.0	85.4%	67,177.0	65.5%	52,172.0	50.9%
GRANTS AND CONTRIBU	7,589.0	5,167.0	68.1%	4,438.0	58.5%	2,016.0	26.6%
OTHER O&M	99,992.0	77,997.0	78.0%	48,976.0	49.0%	26,981.0	27.0%
TOTAL	210,079.0	170,657.0	81.2%	120,591.0	57.4%	81,169.0	38.5%

IMPACT ON HEAD OFFICE ONLY
TOTAL COSTS
(1991 DOLLARS x1000)

Department	Head-Quarters	Less Hdqt Incl in HQ	Existing Head Office	New Head Offices West	%	East	%	Combined Impact	Incremental %
Legislative Assembly	8,821.0	0.0	8,821.0	5,237.0	59.4%	4,647.0	52.7%	1,063.0	12.1%
Executive	13,393.0	456.0	12,937.0	10,437.0	80.7%	10,499.0	81.2%	7,999.0	61.8%
NWT Housing Corp	29,910.0	21,775.0	8,135.0	6,502.0	79.9%	5,294.0	65.1%	3,661.0	45.0%
Finance	17,982.0	3,000.0	14,982.0	12,675.0	84.6%	10,191.0	68.0%	7,884.0	52.6%
Culture	9,998.0	1,932.0	8,066.0	6,966.0	86.4%	6,449.0	80.0%	5,349.0	66.3%
Personnel	15,886.0	0.0	15,886.0	13,064.0	82.2%	9,343.0	58.8%	6,521.0	41.0%
Justice	37,993.0	28,511.0	9,482.0	8,288.0	87.4%	6,280.0	66.2%	5,086.0	53.6%
Safety & Publ Services	5,263.0	688.0	4,575.0	4,158.0	90.9%	2,056.0	44.9%	1,639.0	35.8%
Government Services	8,273.0	200.0	8,073.0	7,002.0	86.7%	5,875.0	72.8%	4,804.0	59.5%
Public Works	31,133.0	19,946.0	11,187.0	8,096.0	72.4%	8,109.0	72.5%	5,018.0	44.9%
Transportation	28,310.0	0.0	28,310.0	27,178.0	96.0%	3,128.0	11.0%	1,996.0	7.1%
Renewable Resources	32,483.0	21,074.0	11,409.0	9,937.0	87.1%	6,049.0	53.0%	4,577.0	40.1%
Munic & Comm Affairs	23,753.0	16,309.0	7,444.0	5,151.0	69.2%	3,781.0	50.8%	1,488.0	20.0%
Health	168,008.0	156,659.0	11,349.0	9,053.0	79.8%	8,914.0	78.5%	6,618.0	58.3%
Social Services	40,963.0	28,711.0	12,252.0	9,360.0	76.4%	8,748.0	71.4%	5,856.0	47.8%
Energy, mines	2,609.0	534.0	2,075.0	1,791.0	86.3%	1,056.0	50.9%	772.0	37.2%
Econ Development	18,262.0	7,032.0	11,230.0	7,573.0	67.4%	6,195.0	55.2%	2,538.0	22.6%
Arctic College	7,240.0	75.0	7,165.0	4,681.0	65.3%	4,009.0	56.0%	1,525.0	21.3%
Education	116,621.0	99,920.0	16,701.0	13,508.0	80.9%	9,968.0	59.7%	6,775.0	40.6%
TOTAL GOVT DEPTS	616,901.0	406,822.0	210,079.0	170,657.0	81.2%	120,591.0	57.4%	81,169.0	38.6%
NWT Power Corp	82,368.0	71,572.0	10,796.0	8,266.0	76.6%	7,987.0	74.0%	5,457.0	50.5%
Workers Compensation Bo	6,283.0	0.0	6,283.0	5,487.0	87.3%	2,534.0	40.3%	1,738.0	27.7%
Liquor Commission	16,839.0	16,241.0	598.0	603.0	100.8%	163.0	27.3%	168.0	28.1%
Petroleum Products Corp	62,213.0	59,533.0	2,680.0	1,384.0	51.6%	1,762.0	65.7%	466.0	17.4%
Total Agencies and Other	167,703.0	147,346.0	20,357.0	15,740.0	77.3%	12,446.0	61.1%	7,829.0	38.5%
Total All	784,604.0	554,168.0	230,436.0	186,397.0	80.9%	133,037.0	57.7%	88,998.0	38.6%

IMPACT ON HEAD OFFICE ONLY
STAFFING IMPACT (PY's)

Department	Head Quarters	Less Regl Incl in HQ	Existing Head Offi	New Head Offices West	%	East	%	Combined Impact PY's	Incremental %
Legislative Assembly	23 0	0 0	23 0	15 7	68 3%	16 7	72 6%	9 4	40 9%
Executive	104 6	0 0	104 6	90 7	86 7%	89 6	85 7%	75 7	72 4%
NWT Housing Corp	88 7	10 2	78 5	61 9	78 9%	54 9	69 9%	38 3	48 8%
Finance	106 4	0 0	106 4	95 3	89 6%	85 6	80.5%	74 5	70 0%
Culture	105.0	0 0	105 0	91 9	87 5%	85 1	81 0%	72 0	68 6%
Personnel	75.7	0 0	75 7	63 9	84 4%	54 5	72 0%	42 7	56 4%
Justice	99.4	29.4	70 0	64 4	92 0%	48 6	69.4%	43 0	61 4%
Safety & Publ Services	59.5	7 0	52 5	48 7	92 8%	21 4	40 8%	17 6	33 5%
Government Services	71.3	0 0	71 3	63 4	88 9%	50 7	71 1%	42 8	60 0%
Public Works	161.6	41 9	119 7	94 5	78 9%	95 5	79 8%	70 3	58 7%
Transportation	207 7	0 0	207 7	201 7	97 1%	28 5	13 7%	22 5	10 8%
Renewable Resources	161 1	80 1	81 0	72 3	89 3%	57 9	71 5%	49 2	60 7%
Munic & Comm Affairs	88 8	8 0	80 8	57 0	70 5%	42 0	52 0%	18 2	22 5%
Health	132 9	0 0	132 9	101 0	76 0%	101 0	76 0%	69 1	52 0%
Social Services	171 0	96 9	74 1	62 3	84 1%	62 3	84 1%	50 5	68 2%
Energy, mines	18 9	0 0	18 9	16 4	86 8%	10 5	55 6%	8 0	42 3%
Econ Development	81 6	12 0	69 6	49 0	70 4%	42 0	60 3%	21 4	30 7%
Arctic College	16.2	0 0	16 2	15 2	93 8%	14 2	87 7%	13 2	81 5%
Education	245.3	80.0	165 3	139 3	84 3%	90 5	54 7%	64 5	39 0%
TOTAL GOV'T DEPT'S	2,018.7	365.5	1,653 2	1,404 6	85 0%	1,051 5	63.6%	802 9	48 6%
[illegible]	38 0	0 0	38 0	38 0	100 0%	38 0	100 0%	38 0	100 0%
NWT Power Corp	76.0	3 0	73 0	58 7	80 4%	56 3	77 1%	42 0	57 5%
Workers Compensation Bo	45 0	0 0	45 0	38 0	84 4%	15 5	34 4%	8 5	18 9%
Liquor Commission	19 0	8 0	11 0	11 1	100 9%	3 0	27 3%	3 1	28 2%
Petroleum Products Corp	22 9	0 0	22 9	11 1	48 5%	16 1	70 3%	4 3	18 8%
Total Agencies and Other	200 9	11 0	189 9	156 9	82 6%	128 9	67 9%	95 9	50 5%
Total All	2,219 6	376 5	1,843 1	1,561 5	84 7%	1,180 4	64 0%	898 8	48 8%

IMPACT ON HEAD OFFICE ONLY

WAGES AND SALARIES

(1991 DOLLARS x 1000)

Department	Head Quarters	Less Hdqt Incl in HQ	Existing Head Office	New Head Offices West	%	East	%	Combined Impact	Incremental %
Legislative Assembly	3,334.0	0.0	3,334.0	2,462.0	73.8%	2,300.0	69.0%	1,428.0	42.8%
Executive	7,821.0	0.0	7,821.0	6,731.0	86.1%	6,690.0	85.5%	5,600.0	71.6%
NWT Housing Corp	5,678.0	627.0	5,051.0	3,985.0	78.9%	3,601.0	71.3%	2,535.0	50.2%
Finance	6,538.0	0.0	6,538.0	5,927.0	90.7%	5,464.0	83.6%	4,853.0	74.2%
Culture	5,496.0	0.0	5,496.0	4,777.0	86.9%	4,434.0	80.7%	3,715.0	67.6%
Personnel	4,462.0	0.0	4,462.0	3,797.0	85.1%	3,275.0	73.4%	2,610.0	58.5%
Justice	5,978.0	1,673.0	4,305.0	3,690.0	85.7%	2,812.0	65.3%	2,197.0	51.0%
Safety & Publ Services	3,736.0	470.0	3,266.0	3,006.0	92.0%	1,363.0	41.7%	1,103.0	33.8%
Government Services	4,004.0	0.0	4,004.0	3,598.0	89.9%	2,919.0	72.9%	2,513.0	62.8%
Public Works	10,265.0	2,449.0	7,816.0	6,197.0	79.3%	6,210.0	79.5%	4,591.0	58.7%
Transportation	12,455.0	0.0	12,455.0	12,080.0	97.0%	1,986.0	15.9%	1,611.0	12.9%
Renewable Resources	10,924.0	5,784.0	5,140.0	4,766.0	92.7%	3,784.0	73.6%	3,410.0	66.3%
Munic & Comm Affairs	5,780.0	457.0	5,323.0	3,793.0	71.3%	2,824.0	53.1%	1,294.0	24.3%
Health	7,408.0	0.0	7,408.0	5,961.0	80.5%	5,961.0	80.5%	4,514.0	60.9%
Social Services	9,691.0	5,115.0	4,576.0	3,835.0	83.8%	3,835.0	83.8%	3,094.0	67.6%
Energy, mines	1,345.0	0.0	1,345.0	1,175.0	87.4%	745.0	55.4%	575.0	42.8%
Econ Development	4,657.0	645.0	4,012.0	2,970.0	74.0%	2,544.0	63.4%	1,502.0	37.4%
Arctic College	1,305.0	0.0	1,305.0	1,164.0	89.2%	1,035.0	79.3%	894.0	68.5%
Education	12,715.0	3,874.0	8,841.0	7,579.0	85.7%	5,395.0	61.0%	4,133.0	46.7%
TOTAL GOVT DEPTS	123,592.0	21,094.0	102,498.0	87,493.0	85.4%	67,177.0	65.5%	52,172.0	50.9%
NWT Power Corp	21,204.0	15,725.0	5,479.0	4,500.0	82.1%	4,311.0	78.7%	3,332.0	60.8%
Workers Compensation Bo	3,010.0	0.0	3,010.0	2,589.0	86.0%	1,162.0	38.6%	741.0	24.6%
Liquor Commission	1,033.0	435.0	598.0	603.0	100.8%	163.0	27.3%	168.0	28.1%
Petroleum Products Corp	1,325.0	0.0	1,325.0	667.0	50.3%	931.0	70.3%	273.0	20.6%
Total Agencies and Other	26,572.0	16,160.0	10,412.0	8,359.0	80.3%	6,567.0	63.1%	4,514.0	43.4%
Total All	150,164.0	37,254.0	112,910.0	95,852.0	84.9%	73,744.0	65.3%	56,686.0	50.2%

IMPACT ON HEAD OFFICE ONLY

GRANTS AND CONTRIBUTIONS

(1991 DOLLARS x1000)

Department	Head Quarters	Less Regl Incl in HQ	Existing Head Office	New Head Offices West	%	East	%	Combined Impact	Incremental %
Legislative Assembly	0.0	0.0	0.0	0.0		0.0		0.0	
Executive	2,407.0	456.0	1,951.0	1,329.0	68.1%	1,554.0	79.7%	932.0	47.8%
NWT Housing Corp	6,231.0	6,231.0	0.0	0.0		0.0		0.0	
Finance	3,000.0	3,000.0	0.0	0.0		0.0		0.0	
Culture	1,756.0	1,757.0	(1.0)	0.0	0.0%	0.0	0.0%	1.0	100.0%
Personnel	0.0	0.0	0.0	0.0		0.0		0.0	
Justice	2,057.0	2,047.0	10.0	10.0	100.0%	10.0	100.0%	10.0	100.0%
Safety & Publ Services	31.0	0.0	31.0	31.0	100.0%	31.0	100.0%	31.0	100.0%
Government Services	0.0	0.0	0.0	0.0		0.0		0.0	
Public Works	0.0	0.0	0.0	0.0		0.0		0.0	
Transportation	0.0	0.0	0.0	0.0		0.0		0.0	
Renewable Resources	1,160.0	0.0	1,160.0	972.0	83.8%	233.0	20.1%	45.0	3.9%
Munic & Comm Affairs	15,544.0	15,639.0	(95.0)	0.0	0.0%	0.0	0.0%	95.0	100.0%
Health	86,947.0	86,597.0	350.0	221.0	63.1%	129.0	36.9%	0.0	0.0%
Social Services	13,350.0	12,482.0	868.0	585.0	67.4%	569.0	65.6%	286.0	32.9%
Energy, mines	534.0	534.0	0.0	0.0		0.0		0.0	
Econ Development	6,096.0	5,119.0	977.0	809.0	82.8%	745.0	76.3%	577.0	59.1%
Arctic College	1,081.0	0.0	1,081.0	562.0	52.0%	519.0	48.0%	0.0	0.0%
Education	95,737.0	94,480.0	1,257.0	648.0	51.6%	648.0	51.6%	39.0	3.1%
TOTAL GOVT DEPT'S	235,931.0	228,342.0	7,589.0	5,167.0	68.1%	4,438.0	58.5%	2,016.0	26.6%
NWT Power Corp	0.0	0.0	0.0	0.0		0.0		0.0	
Workers Compensation Bo	0.0	0.0	0.0	0.0		0.0		0.0	
Liquor Commission	0.0	0.0	0.0	0.0		0.0		0.0	
Petroleum Products Corp	0.0	0.0	0.0	0.0		0.0		0.0	
Total Agencies and Other	0.0	0.0	0.0	0.0		0.0		0.0	
Total All	235,931.0	228,342.0	7,589.0	5,167.0	68.1%	4,438.0	58.5%	2,016.0	26.6%

IMPACT ON HEAD OFFICE ONLY

OTHER O&M

(1991 DOLLARS x1000)

Department	Head Quarters	Less Hdqt Incl in HQ	Existing Head Office	New Head Offices West	%	East	%	Combined Impact	Incremental %
Legislative Assembly	5,487.0	0.0	5,487.0	2,775.0	50.6%	2,347.0	42.8%	(365.0)	6.7%
Executive	3,165.0	0.0	3,165.0	2,377.0	75.1%	2,255.0	71.2%	1,467.0	46.4%
NWT Housing Corp	18,001.0	14,917.0	3,084.0	2,517.0	81.6%	1,693.0	54.9%	1,126.0	36.5%
Finance	8,444.0	0.0	8,444.0	6,748.0	79.9%	4,727.0	56.0%	3,031.0	35.9%
Culture	2,746.0	175.0	2,571.0	2,189.0	85.1%	2,015.0	78.4%	1,633.0	63.5%
Personnel	11,424.0	0.0	11,424.0	9,267.0	81.1%	6,068.0	53.1%	3,911.0	34.2%
Justice	29,958.0	24,791.0	5,167.0	4,588.0	88.8%	3,458.0	66.9%	2,879.0	55.7%
Safety & Publ Services	1,496.0	218.0	1,278.0	1,121.0	87.7%	662.0	51.8%	505.0	39.5%
Government Services	4,269.0	200.0	4,069.0	3,404.0	83.7%	2,956.0	72.6%	2,291.0	56.3%
Public Works	20,868.0	17,497.0	3,371.0	1,899.0	56.3%	1,899.0	56.3%	427.0	12.7%
Transportation	15,855.0	0.0	15,855.0	15,098.0	95.2%	1,142.0	7.2%	385.0	2.4%
Renewable Resources	20,399.0	15,290.0	5,109.0	4,199.0	82.2%	2,032.0	39.8%	1,122.0	22.0%
Munic & Comm Affairs	2,429.0	213.0	2,216.0	1,358.0	61.3%	957.0	43.2%	99.0	4.5%
Health	73,653.0	70,062.0	3,591.0	2,871.0	79.9%	2,824.0	78.6%	2,104.0	58.6%
Social Services	17,922.0	11,114.0	6,808.0	4,940.0	72.6%	4,344.0	63.8%	2,476.0	36.4%
Energy, mines	730.0	0.0	730.0	616.0	84.4%	311.0	42.6%	197.0	27.0%
Econ Development	7,509.0	1,268.0	6,241.0	3,794.0	60.8%	2,906.0	46.6%	459.0	7.4%
Arctic College	4,854.0	75.0	4,779.0	2,955.0	61.8%	2,455.0	51.4%	631.0	13.2%
Education	8,169.0	1,566.0	6,603.0	5,281.0	80.0%	3,925.0	59.4%	2,603.0	39.4%
TOTAL GOVT DEPTS	257,378.0	157,386.0	99,992.0	77,997.0	78.0%	48,976.0	49.0%	26,981.0	27.0%
NWT Power Corp	61,164.0	55,847.0	5,317.0	3,766.0	70.8%	3,676.0	69.1%	2,125.0	40.0%
Workers Compensation Bo	3,273.0	0.0	3,273.0	2,898.0	88.5%	1,372.0	41.9%	997.0	30.5%
Liquor Commission	15,806.0	15,806.0	0.0	0.0	0.0%	0.0	0.0%	0.0	ERR
Petroleum Products Corp	60,888.0	59,533.0	1,355.0	717.0	52.9%	831.0	61.3%	193.0	14.2%
Total Agencies and Other	141,131.0	131,186.0	9,945.0	7,381.0	74.2%	5,879.0	59.1%	3,315.0	33.3%
Total All	398,509.0	288,572.0	109,937.0	85,378.0	77.7%	54,855.0	49.9%	30,296.0	27.6%

APPENDIX IV

REVENUES IMPACT SUMMARY

SUMMARY OF TOTAL REVENUE IMPACTS

(1991 DOLLARS x '000)

GOVERNMENT DEPARTMENTS	PROPOSED 1991/92 ESTIMATES	NEW WESTERN GOVERNMENT		NEW EASTERN GOVERNMENT		COMBINED INCREMENTAL IMPACT	
1 LEG ASSEMBLY	0	0	0.0%	0	0.0%	0	0.0%
2 EXECUTIVE	71	71	100.0%	0	0.0%	0	0.0%
3 NWT HOUSING CORP	0	0	0.0%	0	0.0%	0	0.0%
4 FINANCE	125,787	91,647	72.9%	41,612	33.1%	7,472	5.9%
5 CULTURE	176	100	56.8%	76	43.2%	0	0.0%
6 PERSONNEL	119	5	4.2%	114	95.8%	0	0.0%
7 JUSTICE	3,864	2,183	56.5%	1,681	43.5%	0	0.0%
8 SAFETY & PUBL SVCES	2,061	1,932	93.7%	129	6.3%	0	0.0%
9 GOVERNMENT SERVICES	15,149	14,092	93.0%	1,057	7.0%	0	0.0%
10 PUBLIC WORKS	22,310	8,953	40.1%	23,776	106.5%	10,419	46.7%
11 TRANSPORTATION	4,390	3,092	70.4%	325	7.4%	(973)	-22.2%
12 RENEWABLE RESOURCES	774	678	87.6%	96	12.4%	0	0.0%
13 MUNIC & COMM AFFAIRS	1,077	283	26.3%	384	35.7%	(410)	-38.1%
14 HEALTH	63,585	34,752	54.7%	30,946	48.7%	2,113	3.3%
15 SOCIAL SERVICES	25,163	11,822	47.0%	13,241	52.6%	(100)	-0.4%
16 ENERGY MINES	0	0	0.0%	0	0.0%	0	0.0%
17 ECON DEVELOPMENT	3,566	2,862	80.3%	704	19.7%	0	0.0%
18 EDUCATION	9,732	5,922	60.9%	3,560	36.6%	(250)	-2.6%
TOTAL GOVT DEPTS	277,824	178,394	64.2%	117,701	42.4%	18,271	6.6%
GOVERNMENT AGENCIES AND OTHER:							
1 ARCTIC COLLEGE	2,171	1,249	57.5%	922	42.5%	0	0.0%
2 NWT POWER CORP	99,283	54,698	55.1%	44,585	44.9%	0	0.0%
3 NWT HOUSING CORP	85,438	31,491	36.9%	53,947	63.1%	0	0.0%
5 NWT LIQUOR COMMISSION	31,338	29,144	93.0%	2,194	7.0%	0	0.0%
6 PETROLEUM PRODUCTS CORP	57,000	9,918	17.4%	47,082	82.6%	0	0.0%
TOTAL OTHER AGENCIES	275,230	126,500	46.0%	148,730	54.0%	0	0.0%

LEGISLATIVE ASSEMBLY
REVENUE SUMMARY
($000)

	1991-92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
OTHER RECOVERIES				
Sundry Revenue	0	0	0	
TOTAL OTHER RECOVERIES	0	0	0	
TOTAL OPERATIONS & MAINTENANCE REVENUE	0	0	0	
TOTAL REVENUE	0	0	0	

DEPARTMENT OF THE EXECUTIVE
REVENUE SUMMARY
($000)

	'99-'92 Proposed Estimates	West	East	Basis Of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Highway Transport Fees	67	67	0	All in West
TOTAL GENERAL REVENUE	67	67	0	
OTHER RECOVERIES				
Sundry Revenue Executive	2	2	0	All in West
Sundry Revenue Executive - PYE	2	2	0	
TOTAL OTHER RECOVERIES	4	4	0	
TOTAL OPERATIONS & MAINTENANCE REVENUE	71	71	0	
TOTAL REVENUE	71	71	0	

NWT HOUSING CORPORATION
REVENUE SUMMARY
($000)

	'99'92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
TRANSFER PAYMENTS				
Canada Mortgage & Housing	39654	12658	26996	actual expenses per department
TOTAL TRANSFER PAYMENTS	39654	12658	26996	
OTHER RECOVERIES				
Miscellaneous	2400	1200	1200	50 50
TOTAL OTHER RECOVERIES	2400	1200	1200	
TOTAL OPERATIONS & MAINTENANCE REVENUE	42054	13858	28196	
CAPITAL RECOVERIES				
Canada Mortgage & Housing	43384	17633	25751	actual
TOTAL CAPITAL RECOVERIES	43384	17633	25751	
TOTAL REVENUE	85438	31491	53947	

DEPARTMENT OF FINANCE
REVENUE SUMMARY
($000)

	'99 '92 Proposed Estimates	West	East	Basis Of Allocation
OPERATIONS & MAINTENANCE REVENUE				
TAXATION REVENUE				
Personal Income Tax	64,827	47,058	22,869	Based on '988 statistics (less $2.0M W. plus $7.1M E.
Corporate Income Tax	14,320	12,129	2,191	Based on '988 statistics
Fuel Taxes	12,907	9,055	3,552	Based on '990/9' Data
Tobacco Taxes	9,932	5,635	4,297	Based on '990/9' Data
Property Taxes	2,798	1,577	1,221	Based on '990/9' Data
School Levies	2,343	1,993	350	Based on '990/9' Data
TOTAL TAXATION REVENUE	106,827	77,447	34,480	
GENERAL REVENUE				
Investment Interest	5,390	4,312	3,450	West = 80% x present East = 80% x West
Municipal Interest	6,244	5,024	1,220	East - Iqaluit only
Miscellaneous Interest	5	3	2	estimate
TOTAL GENERAL REVENUE	11,639	9,339	4,672	
OTHER RECOVERIES				
Sundry	5	3	2	Estimate
Uninsured Loss Recoveries	60	36	24	Actual experience
Recover NWTPC Bond Interest	4,256	3,022	1,234	March cost
Power Subsidy Recovery	3,000	1,800	1,200	March cost
TOTAL OTHER RECOVERIES	7,321	4,861	2,460	
TOTAL OPERATIONS & MAINTENANCE REVENUE	125,787	91,647	41,612	

DEPARTMENT OF CULTURE AND COMMUNICATIONS
REVENUE SUMMARY
($000)

	'99 '92 Proposed Estimates	West	East	Basis Of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Library Fees	?	0	?	
TOTAL GENERAL REVENUE	?	0	?	
OTHER RECOVERIES				
Government Publications	175	100	75	**
TOTAL OTHER RECOVERIES	175	100	75	
TOTAL OPERATIONS & MAINTENANCE REVENUE	176	100	76	
TOTAL REVENUE	176	100	76	

**

'98/'90 actual was $99K. '990/91 and '991 92 elevated at $175K due to statutory revisions. Assume after division some decrease. Have kept the total of the two 'emiones equal to current budget. This may be ow but relatively immaterial

DEPARTMENT OF PERSONNEL
REVENUE SUMMARY
($000)

	'90-'92 Proposed Estimates	West	East	Basis Of Allocation
OPERATIONS & MAINTENANCE REVENUE				
OTHER RECOVERIES				
Ration Repayments	119	5	114	Per support costs actual costs
TOTAL OTHER RECOVERIES	119	5	114	
TOTAL OPERATIONS & MAINTENANCE REVENUE	119	5	114	
TOTAL REVENUE	119	5	114	

DEPARTMENT OF JUSTICE
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis Of Allocation	
OPERATIONS & MAINTENANCE REVENUE					
GENERAL REVENUE					
Public Trustee Interest	50	30	20	61.39	[illegible]
Public Trustee Management Fees	30	18	12	61.39	
Companies & Societies Registration	288	260	28	90.10	actual [illegible]
Document Fees	117	105	12	90.10	
Securities Fees	158	142	16	90.10	
Public Trustee Fees	30	18	12	61.39	
Fine & Court Fees	440	277	163	63.37	[illegible]
Gun Control Permit	16	10	6	63.37	
TOTAL GENERAL REVENUE	1129	860	269		
TRANSFER PAYMENTS					
Legal Aid	1973	753	1220	Actual contribution	
Mackenzie Court Workers	334	334	0	100.0	
Air Charters & Transcripts	256	128	128	50.50	estimate
Firearm Acquisition Cert. Prog	60	38	22	63.37	
TOTAL TRANSFER PAYMENTS	2623	1253	1370		
OTHER RECOVERIES					
NWTHC Lawyer	68	43	25	63.37	
Library Fees	10	6	4	63.37	
Legal Aid Repayments	34	21	13	63.37	
TOTAL OTHER RECOVERIES	112	70	42		
TOTAL OPERATIONS & MAINTENANCE REVENUE	3864	2183	1681		
TOTAL REVENUE	3864	2183	1681		

DEPARTMENT OF SAFETY AND PUBLIC SERVICES
REVENUE SUMMARY
($000)

	'99' 92 Proposed Estimates	West	East	Basis Of Allocation	
OPERATIONS & MAINTENANCE REVENUE					
TAXATION REVENUE					
Insurance Companies Tax	775	736	39	95 5	Gross Premiums
TOTAL TAXATION REVENUE	775	736	39		
GENERAL REVENUE					
Business Licenses	70	66	4	95 5	
Professional Licenses	56	53	3	95 5	
Insurance Licenses	114	108	6	95 5	
Lottery Licenses	200	190	10	95 5	
Vendor, Direct Seller Fees	5	5	0	95 5	
Vital Statistics Fees	54	51	3	95 5	
Electrical Permits	321	305	16	95 5	
Gas Permits	24	23	1	95 5	
Boiler Registrations	105	100	5	95 5	
Elevator Permits	6	6	0	95 5	
Miscellaneous Inspections	6	6	0	95 5	
TOTAL GENERAL REVENUE	961	913	48		
TRANSFER PAYMENTS					
Labour Canada Agreement	155	147	8	95 5	
TOTAL TRANSFER PAYMENTS	155	147	8		
OTHER RECOVERIES					
Mine Safety Inspections	135	108	27	80 20	Gross Estimate
TOTAL OTHER RECOVERIES	135	108	27		
TOTAL OPERATIONS & MAINTENANCE REVENUE	2026	1904	122		
CAPITAL RECOVERIES					
Mine Rescue Recoveries	35	28	7	80 20	
TOTAL CAPITAL RECOVERIES	35	28	7		
TOTAL REVENUE	2061	1932	129		

DEPARTMENT OF GOVERNMENT SERVICES
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Liquor Income	14499	13484	1015	93/7 Actuals 92/93
Liquor Licensing Board	600	558	42	93/7
TOTAL GENERAL REVENUE	15099	14042	1057	
TOTAL OPERATIONS & MAINTENANCE REVENUE	15099	14042	1057	
CAPITAL RECOVERIES				
Sale of Surplus Material	50	50	0	All West assumed
TOTAL CAPITAL RECOVERIES	50	50	0	
TOTAL REVENUE	15149	14092	1057	

DEPARTMENT OF PUBLIC WORKS
REVENUE SUMMARY
($000)

	'99 '92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Staff Housing	13011	7546	17304	58 42
Rental to Others (housing/offices)	3882	505	3377	13 87
Tenant Damage	60	20	40	33 67
Parking Stall Rental	28	28	0	100 0
Lease to Purchase	2	2	0	100 0
Sale of Steam Heat	764	0	764	0 100
Sale of Electrical Power	127	0	127	0 100
Maintenance Services	40	40	0	100 0
Coin Laundry	12	12	0	100 0
Water Sewer Subsidy Program	2964	800	2164	27 73
TOTAL GENERAL REVENUE	20890	8953	23776	
OTHER RECOVERIES				
Community Granular Program	1420	0	0	to be set up as revolving fund and
TOTAL OTHER RECOVERIES	1420	0	0	eliminated from O & M
TOTAL OPERATIONS & MAINTENANCE REVENUE	22310	8953	23776	
TOTAL REVENUE	22310	8953	23776	

NOTE. AVERAGE INCREMENTAL HOUSING REVENUES (DEPENDING UPON WHICH COMMUNITY IS SELECTED AS THE NEW CAPITAL) IS $11 840,000.

DEPARTMENT OF TRANSPORTATION
REVENUE SUMMARY
($000)

	'99-'92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Motor Vehicle Plates	2000	1800	200	90:10
Drivers Licenses	840	756	84	90:10
Drivers Test Fees	202	182	20	90:10
Special Transport Permits	210	179	21	90:10
TOTAL GENERAL REVENUE	3252	2917	325	
OTHER RECOVERIES				
Highway Maintenance National Parks	175	175	0	100% West
TOTAL OTHER RECOVERIES	175	175	0	
TOTAL OPERATIONS & MAINTENANCE REVENUE	3427	3092	325	
CAPITAL RECOVERIES				
New Airport Dev - Rae Lakes	216			assume capital
New Airport Dev - Snowdrift	216			costs net of
New Airport Dev - Paulatuk	531			recoveries
NWT Transport Strategy Recoveries				
TOTAL CAPITAL RECOVERIES	963	0	0	
TOTAL REVENUE	4390	3092	325	

DEPARTMENT OF RENEWABLE RESOURCES
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Game Licenses	481	385	96	80:20
Timber Permits	43	43	0	100% West
TOTAL GENERAL REVENUE	524	428	96	
TRANSFER PAYMENTS				
Land Use Planning	250	250	0	100% West
TOTAL TRANSFER PAYMENTS	250	250	0	
TOTAL OPERATIONS & MAINTENANCE REVENUE	774	678	96	
TOTAL REVENUE	774	678	96	

DEPARTMENT OF MUNICIPAL AND COMMUNITY AFFAIRS
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Quarry Fees	50	25	25	50:50
TOTAL GENERAL REVENUE	50	25	25	
OTHER RECOVERIES				
Land Leases	550	220	330	40:60 (actual receipts)
TOTAL OTHER RECOVERIES	550	220	330	
TOTAL OPERATIONS & MAINTENANCE REVENUE	600	245	355	
CAPITAL RECOVERIES				
SALE OF ASSETS				
Land & Building Sales	50	28	22	56:44 (# communities)
TOTAL SALE OF ASSETS	50	28	22	
OTHER RECOVERIES				
Community Recreation Facilities	410	0	0	assume capital costs net of recoveries
Emergency Measures	17	10	7	56:44 (# communities)
TOTAL OTHER RECOVERIES	427	10	7	
TOTAL CAPITAL RECOVERIES	477	38	29	
TOTAL REVENUE	1077	283	384	

DEPARTMENT OF HEALTH
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
ESTABLISHED PROGRAMS FINANCING				
Health Insured Services	11139	24054	22173	*1
Extended Health Care	2785	2033	752	73:27 actual billings
TOTAL ESTABLISHED PROGRAMS FINANCING	13924	26087	22925	
TRANSFER PAYMENTS				
Health Care, Indian/Inuit	32775	0	0	combined in *1 above
Medical Care, Indian/Inuit	4677	3367	1310	72:28 actual payments
Provision of Non-Insured Services	10574	4335	6239	41:59 pop. of dene/inuit
Medical Transport - Other Agents	500	400	100	80:20 estimate
TOTAL TRANSFER PAYMENTS	48526	8102	7649	
OTHER RECOVERIES				
Sundry	0	0	0	
Sundry PYE	0	0	0	
Reciprocal Billing - Hospital	700	406	294	58:42 actual billing
Reciprocal Billing - Medicare	200	144	56	72:28 actual payments
Medical Transport - Co-payments	25	5	20	19:81 warrants
Medical Transport - Ambulance	10	8	2	80:20 estimate
TOTAL OTHER RECOVERIES	935	563	372	
TOTAL OPERATIONS & MAINTENANCE REVENUE	63385	34752	30946	
CAPITAL RECOVERIES				
SALE OF ASSETS				
Winnipeg Boarding Home Replacement	200	0	0	assume non-recurring
TOTAL SALE OF ASSETS	200	0	0	
TOTAL CAPITAL RECOVERIES	200	0	0	
TOTAL REVENUE	63585	34752	30946	

*1 See departmental calculation attached; this assumes the incremented O&M for the new 36 bed hospital in East ($5,700K) will have cost recovery

DEPARTMENT OF SOCIAL SERVICES
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
TRANSFER PAYMENTS				
Canada Assistance Plan - Other	18521	8521	10000	46:54 Soc. Assist. Pmts
Family Violence Prevention - CAP	923	609	314	66:34 Safe shelter pmts
Vocational Rehab. of Disabled Persons	523	329	194	63:37 population
Exchange of Services (penitentiary)	772	486	286	63:37 population
Community Parole Supervisor	22	14	8	63:37
Implement Young Offenders Act	3528	1482	2046	42:58 # youth
Prov. Exchange of Services Agreement	20	12	8	63:37
Child Sexual Abuse - CAP	458	211	247	46:54
TOTAL TRANSFER PAYMENTS	24767	11664	13103	
OTHER RECOVERIES				
Board & Lodging - Corrections	25	15	10	63:37
Special Allowances	114	52	62	46:54
Home Care Support	120	75	45	63:37
Children in Care	10	5	5	46:54
Special Allowances - Young Offenders	27	11	16	42:58
TOTAL OTHER RECOVERIES	296	158	138	
TOTAL OPERATIONS & MAINTENANCE REVENUE	25063	11822	13241	
CAPITAL RECOVERIES				
YOA Minor Capital Construction	100	0	0	excluded - capital to be shown net
TOTAL CAPITAL RECOVERIES	100	0	0	of recoveries
TOTAL REVENUE	25163	11822	13241	

DEPARTMENT OF ENERGY, MINES, AND PETROLEUM RESOURCES
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
TRANSFER PAYMENTS				
Mineral Development Agreement	0	0	0	See Note
TOTAL TRANSFER PAYMENTS	0	0	0	
TOTAL OPERATIONS & MAINTENANCE REVENUE	0	0	0	
TOTAL REVENUE	0	0	0	

NOTE: Cost used in study of $825K (West $399K, East $496K) is net of Government of Canada cost sharing. Hence no revenue recorded above.

DEPARTMENT OF ECONOMIC DEVELOPMENT AND TOURISM
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Business Loan Fund Interest	1380	966	414	70:30 current portfolio
Business Loan Fund Guarantee Fees	6	4	2	70:30
Outfitters & Guide Licenses	10	5	5	50:50 estimate
Campground User Fees	47	47	0	100:0
Establishment Licenses	14	10	4	70:30
Building Permits Tour & Parks	2	2	0	100:0
TOTAL GENERAL REVENUE	1459	1034	425	
TRANSFER PAYMENTS				
Economic Development Agreement	0	0	0	See Note
Parks Planner	38	19	19	50:50 estimate
TOTAL TRANSFER PAYMENTS	38	19	19	
OTHER RECOVERIES				
Acho-Dene Craft Shop	140	140	0	by location
Yellowknife Crafts	2	2	0	
Fort McPherson Sewing	680	680	0	
Rae-Lakes Store	840	840	0	
Nahanni Butte Store	147	147	0	
Pangnirtung Weaving	160	0	160	
Iqaluit Jewellery	100	0	100	
TOTAL OTHER RECOVERIES	2069	1809	260	
TOTAL OPERATIONS & MAINTENANCE REVENUE	3566	2862	704	
TOTAL REVENUE	3566	2862	704	

NOTE: EDA costs used in the study were net of Government of Canada share. Hence no revenue shown.

DEPARTMENT OF EDUCATION
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis Of Allocation	
OPERATIONS & MAINTENANCE REVENUE					
GENERAL REVENUE					
Student Loan Fund Interest	182	165	17	90:10	(actual portfolios)
Third Party Course Fees	25	17	8	69:31	(CEIC courses)
Teacher Certification Fees	5	3	2	52:48	
University College Entrance Program	8	6	2	75:25	
TOTAL GENERAL REVENUE	220	191	29		
ESTABLISHED PROGRAMS FINANCING					
Post Secondary Education	5053	3183	1870	63:37	(population)
TOTAL ESTABLISHED PROGRAMS FINANCING	5053	3183	1870		
TRANSFER PAYMENTS					
CEIC Sponsored Training	3400	1900	1500	56:44	(CEIC courses)
Canada Student Loans Program	804	643	161	80:20	(estimates)
TOTAL TRANSFER PAYMENTS	4204	2543	1661		
OTHER RECOVERIES					
Hostel Receipts	5	5	0		all west
NWT Literacy Strategy	250	0	0		one time only
TOTAL OTHER RECOVERIES	255	5	0		
TOTAL OPERATIONS & MAINTENANCE REVENUE	9732	5922	3560		
TOTAL REVENUE	9732	5922	3560		

ARCTIC COLLEGE
REVENUE SUMMARY
($000)

	1991/92 Proposed Estimates	West	East	Basis of Allocation
OPERATIONS & MAINTENANCE REVENUE				
GENERAL REVENUE				
Contributions (O&M and Capital)	28229	0	0	treated separately
Contract Revenue (community prog. task)	600	312	288	52:48 CEIC courses
Investment Income	650	377	273	58:42 estimate
Room & Board (student serv. task)	625	388	237	62:38 See Note
Tuition & Fees (campus prog. task)	296	172	124	58:42 # instructors
TOTAL GENERAL REVENUE	30400	1249	922	
TOTAL OPERATIONS & MAINTENANCE REVENUE	30400	1249	922	
TOTAL REVENUE	30400	1249	922	

NOTE: Student Services Expenditures
West: $1,803K/total $2,919K = 62%, East: 38%

APPENDIX V

HUMAN RESOURCE COST IMPACTS

GNWT DIVISION COSTING STUDY
HUMAN RESOURCE COST IMPACTS

BASIC ASSUMPTIONS

- All existing Human Resource policies, procedures and programs will be transferred directly to the new jurisdiction. Therefore, wage structures, benefits eligibility and severance eligibility will be identical in both jurisdictions. Both the Government and the relevant boards and agencies will be covered by the same costing criteria.

- The staff complement estimates used are an aggregate of staff numbers from all program analyses: West = 1,547.4 PY; East(new) = 1167.2 PY.

- A proportion of the staff for the new jurisdiction will be transferred from the current structure. To estimate the cost of staffing the new organization, we have considered the fact that Yellowknife represents a permanent community environment, with direct access to the south. Further, we suspect that there are many dual income families and that many people are property owners, both reducing the desirability of transfer. The implication is, therefore, that a relatively low percentage of the potentially available staff (redundancies) will transfer; instead, they will terminate and attract severance. Those staff that do transfer will attract only relocation (inward removal)costs associated with moving personal effects to the new location. While estimates of the likelihood of staff accepting a transfer ranges as low as 10%, we are taking a more optimistic position for cost calculations at 20%, because of the generally senior nature of the jobs in Headquarters, and their attendant challenge and interest for upwardly mobile managers and professionals currently in the GNWT organization.

- The average cost of transferring staff from Yellowknife to Rankin Inlet is $6,000(single) and $11,500(family); $5,900/$11,250 (Iqaluit); $5,200/$10,000 (Cambridge Bay).

- Recruitment and inward removal costs include advertising costs, interview expenses, incidental expenses, and relocation expenses for candidates; more segregated figures are not readily available. Based on current estimates of cost per PY supplied by the Personnel Department, the recruitment costs are as follows:

- To Yellowknife:	$9,000(single)	$15,000(family of 4)
- To Rankin Inlet:	$7,500	$15,500
- To Iqaluit:	$6,400	$10,700
- To Cambridge Bay:	$8,500	$15,300

As a reference, of the 1125 new hires in the past year, 75% had a spouse and/or dependents. While it may provide a slightly higher than actual figure, we have assumed that same ratio when calculating staffing costs; both new hires and transfers have been calculated on the same ratio basis.

- Personnel Department estimates suggest that about 60% of the new hires are recruited from outside the work community at present. We have used that figure to calculate the on-going cost of Western recruitment. For Eastern recruitment, we have estimated that at least 75% of the staff will be recruited from outside the work community, due to the smaller population size and less existing infrastructure from which to draw management and professional resources.

- Turnover is variable among the departments and regions. However, based on an overall current complement (Headquarters and regions) of about 6,000 staff, the current hiring rate (1125) suggests that a turnover rate of about 20% would be appropriate for on-going recruitment costing. About 60% of Yellowknife hires and 70 to 80% of Eastern hires will be from outside the work community.

- There will be no special incentives included and, therefore, no incremental costs incurred to entice staff to transfer. Neither will there be any special "retirement" provisions to reduce severance costs. Severance liability has been estimated on the basis of current average tenure calculations provided by the Personnel Department ($2,624), following the current severance guidelines.

- In addition to direct severance costs, staff recruited from outside of the community of employment (approximately 60%) are entitled to a percentage of their ultimate removal expenses (relocation of personal effects to their point of initial hire) on termination; after four years of service, it is 100% of the eligible costs. The average tenure of Yellowknife staff is 4.9 years(projected to March 31, 1991). Further analysis suggests that 45% of Headquarters staff have four or more years service and are eligible for 100% removal; 10% have three years (75%); 13% have two (50%); 16% have one (25%); and, 16% have less than one year of service and no eligibility. Assuming that the general distribution would apply to the population recruited from outside Yellowknife, about 260 staff members would be eligible for some level of benefit under this program, if they choose to terminate their employment. For ease of calculation, we have used the generic average removal cost experience ($11,000), as provided by the Personnel Department

- Training costs are highly speculative. Assuming that staff transferred to the new jurisdiction will have the requisite skills to perform the essential functions, orientation and other special training will be required for about 70% of the new staff. Cost estimates are based on an initial orientation and training requirement of about two weeks or a cost of about 4% of annual salary costs of 70% of the new jurisdiction's staff complement (1.6% of total, base salary costs of that cohort.

- To estimate basic wage and benefits costs, we have used current Yellowknife salary averages, as identified and adjusted in the program review documentation to reflect Western ($59,000) and Eastern ($62,000) average per PY salary/wage costs, with benefits costs being included at a percentage rate of 10.5 % and the accommodation allowance included at $5,400.

The principal differences between the East and the West in terms of direct costs are the settlement allowance, payable in the East only;we have used the following amounts for settlement allowances: $4,013(Rankin Inlet); $4,846(Iqaluit); $5,728(Cambridge Bay). Furnished accommodation is also provided in many Eastern communities, reducing removal costs. We have assumed that the settlement allowance will continue, and our relocation cost estimates are calculated as if the accommodation provision will continue.

- We have made no provision for supplementary resources or costs to design and/or facilitate organization effectiveness actions or organizational restructuring initiatives that will no doubt be required to implement the new organization; these activities will be the subject of the new jurisdiction's initial strategic planning. It is also important not to underestimate the inefficiences that will occur during the first several years of transition, however no cost has been assigned.

- Secondary cost impacts on the Eastern Head Office. (i.e. Health and Eduation) are excluded from this analysis. It is expected that they will be costed in subsequent cost analyses as these impacts are more thoroughly evaluated defined.

SUMMARY OF REFERENCE UNIT COST FACTORS

REFERENCE UNIT COST FACTORS

Unit Cost Factor	Applicable to:	
• Employee transfer costs, from Yellowknife	•Rankin Inlet	$6,000 (single) $11,500 (family)
	•Iqualuit	$5,900 (S) $11,250 (M)
	•Cambridge Bay	$5,200 (S) $10,000 (M)
• Recruitment & inward removal, averages from outside the work community	•Yellowknife	$9,000 (S) $15,000 (M)
	•Rankin Inlet	$7,500 (S) $15,500 (M)
	•Iqualuit	$6,400 (S) $10,700 (M)
	•Cambridge Bay	$8,500 (S) $15,300 (M)
• Ratio of recruits from outside the work community	•Yellowknife	60%
	•Eastern	75%
• Ratio of family to single	•All locations	75% Married 25% Single
• Percentage of staff that would accept a transfer to the new eastern government	•All	20%
• Average severance liability per PY	•All	$2,624
• Average ultimate removal cost	•All	$11,000
• Average turnover rate	•All	20%
• Settlement allowance	• Yellowknife	0
	• Rankin Inlet	$4,846
	• Iqualuit	$4,013
	• Cambridge Bay	$5,728
• Basic Wage and Benefit Cost	• Yellowknife	$59,000
	• Eastern	$62,000
• Vacation Travel Assistance	• Yellowknife	1 Trip (@$958.50)
	• Eastern (average)	1.5 Trips (@$958.50)

PRELIMINARY HUMAN RESOURCE COST ESTIMATES

The Headquarters staff complement for the new jurisdictions, in relation to the current GNWT Headquarters organization is summarized as follows, with detail provided in Exhibit 1.

Organization Sector	Current	New West	New East
Government depts	1653.2	1404.6	1051.5
Other agencies	189.9	156.9	128.9
TOTAL	1843.1	1561.4	1180.4

The consequence of Division is that 1,167 new jobs will be created in the east, and 324 redundancies created in the West. Two costing issues must be addressed: transitional costs ongoing, incremental operating cash costs and are addressed separately.

A. TRANSITIONAL COSTS

Transitional costs are those one-time costs that will be incurred to establish the two new governments. They include costs associated with

- Transfers
- Recruitment and Inward Removals
- Severance
- Ultimate Removals
- Orientation Training for New Hires.

Transfers recruitment and inward removal costs are associated only with the Eastern jurisdiction staffing; severance and outward removal costs are exclusively related to the Western jurisdiction.

1. Transfers (Eastern Cost to Transfer Existing GNWT Staff)

Based on an estimate of 20% acceptance of transfers, a total of about 65 PY will relocate, 75% as families and 25% as single employees. The transfer costs associated with each of the three potential Headquarters sites are as follows:

Organization Sector	Rankin Inlet	Iqualuit	Cambridge Bay
Government depts	$492,850	$503,415	$437,536
Other agencies	$65,423	$66,825	$58,080
TOTAL	$558,272	$570,240	$495,616

2. Recruitment and Inward Removals (Eastern Cost to Staff New Organization, Exclusive of Transfers)

Inclusive of all advertising, interview, incidental and inward removal expenses for approximately 981 (1,037 - 56 transfers) new staff in Iqaluit; 1,056 (1,112 - 56) new staff in Rankin; and 1,059 (1,115 - 56) new staff in Cambridge Bay, the recruitment costs are as follows (these costs exclude local hires and recruitment for direct regional health and education facility impacts in the new capital which are funded through grants and contributions):

Organization Sector	Rankin Inlet	Iqualuit	Cambridge Bay
Government depts	$8,265,758	$12,606,030	$12,740,208
Other agencies	$1,177,138	$1,651,050	$1,663,280
TOTAL	$9,442,895	$14,257,080	$14,403,488

3. Severance (Western Cost to Compensate Terminate/Severed Staff)

At an average of $2,624 severance liability for the employee population, those employees who are deemed redundant and do not accept a transfer to the new Eastern jurisdiction would attract a severance cost as follows:

Organization Sector	PY Involved	Severance Cost
Government depts	198.9	$521,861
Other agencies	26.4	$69,274
TOTAL	225.3	$591,135

4. Ultimate Removals (Western Cost to Relocate Terminees to Their Point of Initial Hire)

The Personnel Department estimates that about 60% of current Headquarters staff was recruited from outside Yellowknife. Consequently, using the pro-rated benefit entitlement for years of completed service, the ultimate removal cost for the staff not transferred (approximately 60% of 225 PY) would be in the order of $936,714. While the liability for ultimate removal costs are already accrued on GNWT financial statements, Division would trigger their payment.

5. Orientation Training for New Hires (Eastern Cost to Orient Staff to New Organization)

While much of this cost by be transparent, we believe that it is important to identify a direct cost of new employee orientation. Based on average salary costs of $62,000 the cost of a two-week orientation/training/settling period would be $2,787,272 for the estimated 1,124 (i.e. 1,180 - 56 transfers) new hires required to staff the new government.

6. Summary

Transition cost impacts on new **Eastern government:**

Government Departments:	Iqaluit	Rankin Inlet	Cambridge Bay
Transfers	$492,850	$503,415	$437,536
Recruitment	8,265,858	12,606,030	12,740,208
Orientation	2,467,600	2,467,600	2,467,600
Totals	**$11,226,308**	**$15,577,045**	**$15,645,344**
Other Agencies:			
Transfers	$65,423	$66,825	$58,080
Recruitment	1,177,138	1,651,050	1,663,280
Orientation	319,672	319,672	319,672
Totals	**1,562,233**	**2,037,547**	**2,041,032**
Total All	$12,788,541	$17,614,592	$17,686,376

Transition Cost Impacts on new **Western government:**

	Government Departments	Other Agencies	Total
Severance	$521,861	$69,274	$591,135
Ultimate Removals	$936,714	N/A	$936,714
Total	**$1,458,575**	**$69,274**	**$1,527,849**

B. OPERATIONAL COSTS

1. Wages and Salaries

The major ongoing operational cost for both Headquarters will be wages and salaries. The calculation includes base wages/salaries, accommodation allowances (if applicable) and employer paid benefits costs. Because the estimates are based on current, Yellowknife budget information settlement allowances will be added in the East. The ongoing salary/wage costs are as follows:

Western Government (at $59,000 average/PY)

Organization Sector	Complement	Salary Cost
Government depts	1378.6	$81,337,400
Other agencies	168.8	$9,959,200
TOTAL	1547.4	$91,296,600

Eastern Government (at $62,000 average/PY excluding Settlement Allowance)

Organization Sector	Complement	Salary Cost
Government depts	1031.3	$63,940,600
Other agencies	135.9	$8,425,800
TOTAL	1167.2	$72,366,400

2. *Settlement Allowance*

These costs are additive to base salary, and applicable only to the Eastern Headquarters staff:

Organization Sector		Rankin Inlet	Iqualuit	Cambridge Bay
Government depts	(1051.5 PY)	$4,219,670	$5,095,569	$6,022,992
Other agencies	(128.9 PY)	$517,276	$624,694	$738,339
TOTAL	(1180.4 PY)	$4,736,945	$5,720,218	$6,781,331

3. *Recruitment and Inward Removal*

Assuming a turnover rate of approximately 20%, and applying the current ratio of 75%:25% married: single and the current per PY recruitment cost estimates, the ongoing recruitment cost is projected as follows:

Western Government (60% from outside the work community)

Government depts	(271 PY reduction)	-$402,732
Other agencies	(31 PY reduction)	-$51,678
TOTAL	(312 PY reduction)	-$454,410

Eastern Government (75% from outside the work community)

		Rankin Inlet	Iqualuit	Cambridge Bay
Government depts	210 PY	$1,518,103	$2,129,288	$2,145,060
Other agencies	26 PY	$186,099	$261,023	$262,956
TOTAL	236 PY	$1,704,203	$2,390,311	$2,408,016

4. Ultimate Removals, Severance and Training

At this juncture, it would be impractical to attempt to identify ongoing training costs, and projected severance and ultimate removal liabilities:

- Training costs will be contingent on the extent to which training and development action will be required, relative to the abili of the new governments to attract, recruit and retain essential skills; plus, training costs will be significantly affected by t extent to which organization change and service delivery initiatives require new or different skill sets. We would expect th training costs, at least for the near term (5 years, plus) will be significant.

- Severance and ultimate removal costs are formula based, with a foundation in staff tenure. Therefore, until the mix of transfe at the various tenure levels and external - vs. - local recruits is known, at least in general terms, these costs cannot be estimat effectively.

5. Vacation Travel Assistance

Employees who live off the highway system, after five years service, are entitled to two assisted trips annually for their family. is assumed that all transferring staff will be entitled to two trips immediately. The high staff turnover rate indicates that not all st will remain and become eligible for two trips. As a result, we have used an average of 1.5 trips per employee or an increment of trips at the current average cost of $958.50 times 1,180.4PY for a total incremental cost of $565,707. Of this amount, $503,9 relates to government departments and $61,775 relates to other agencies.

6. Summary

The incremental annual operate costs for the new Eastern government Headquarters are summarized as follows:

Operating cost impacts on new Eastern government:

Government Department:	Iqaluit	Rankin Inlet	Cambrid
Settlement Allowance	$4,219,670	$5,095,569	$6,0
Recruitment Costs	1,518,103	2,129,288	2,1
Vacation	503,931	503,931	5
*Totals	$6,241,704	$7,728,788	$8,6
Other Agencies:			
Settlement Allowance	$517,276	$624,649	$7
Recruitment Costs	186,099	261,023	2
Vacation Travel Assistance	61,775	61,775	
*Totals	765,150	947,447	1,0
Total All	$7,006,855	$8,676,236	$9,7

Operating cost impacts on new Western government:

Reduction in annual recruitment costs due to staff levels

402,732 Government Departments

51,678 Other Agencies

454,410 Total

APPENDIX VI

INFORMATION TECHNOLOGY COSTS

Government of the Northwest Territories

IMPACT OF DIVISION
INFORMATION TECHNOLOGY COSTS

Assumptions

- This analysis of information technology cost impact pertains only to headquarters requirements.

- The same type of computing environment will be installed in the new Eastern government organization. For the purposes of producing an initial baseline cost for Division, costs have been based on the existing computer vendor and model of computers. This will include Hewlett Packard mini computer equipment and operating software and IBM compatible MS-DOS based microcomputers, as well as existing applications software for supporting department activities.

  However, it is quite likely that newer computer models would be acquired when a new government is established since existing models may be obsolete or unobtainable by the time that Division is actually implemented. This will not change these initial baseline cost estimates because any "upgrade" in computer models is offset by the declining cost of computer technology products.

  An identical computing environment will be easier and less costly to implement since the same computer systems applications (the software supporting department activities) can be used in both new governments, and personnel in the GNWT familiar with the technology would be available to assist during implementation.

- Existing computer systems applications will be provided at no charge to the two new governments. (This is a policy adopted by the province of Alberta and many other governments.)

  However, the software for both the new governments will have to be modified to reflect their new jurisdictions. Software modification will be an additional cost, estimated to be: West - $750,000; and East - $1,500,000. These estimates are highly speculative, based on the assumption that all application software required in the East would require some modification ranging from minimal to extensive depending on the nature and complexity of each computer system. Therefore, an average per system modification cost of $20,000 is used as a rough guideline (two months (40 days) of contracted manpower at $500 per day; approximately 75 computer applications are in use today in the GNWT).

  The software being retained by the new Western government would not need the extent of modification required for the East since the software already exists to meet their needs. The only modification required for the West is removal of the data that pertains to the East. However, the modifications for the East will require both removal of data pertaining to the West and customization of the software to reflect the needs of the new Eastern government (e.g. access by different system users). Therefore, it is estimated that the West will require one half of the modification effort of the new East.

- In the existing GNWT government, equipment for *data processing* purposes is leased rather than purchased. Consequently, the only capital costs that exist in today's budget are for microcomputer equipment used for *office automation* (for word processing, spreadsheet calculation, etc.) and other general purpose activities such as plotting graphs.

- The ratio of personal computer workstations (microcomputers) to staff is approximately 1 workstation per 1.6 staff across all of the GNWT (headquarters and the regions). That ratio is used to calculate requirements for the governments, based on headquarters PY estimates. Maintenance costs for microcomputer equipment is estimated at 20% (rather than the typical 10% costs found in southern Canada).

- Existing GNWT headquarters staff supporting information systems is 57.5 PYs; Division would allow for a reduction in the West to 56 PYs, and in the East to 55.5 PYs. In addition, an average of 2 PYs per Department (regional cost) would be needed to support specific Departmental needs. The total PY requirement for systems would be 104 PYs in the new West, and 103.5 PYs in the new East. Using an average of $55,000 per PY, the cost for manpower in each new government jurisdiction (headquarters and regions) would be: West - $5,720,000; East - $5,692,000.

- Major factors (cost drivers) in determining the cost impact of Division on computer systems costs are:

  - # estimated headquarters staff (PYs) in new West and new East relative to the existing GNWT; and
  - # of computer systems applications already in place in the West that will be required in the East.
  - transaction (processing) and data volumes associated with individual computer systems

  Results of Division are anticipated to be as follows:

  Reduced: The number of Eastern head office staff is estimated to be 1,167 PY versus 1,547 PY in the West. The reduced number of Head Office personnel will result in reduced computing activity compared to current operations. The existing GNWT headquarters PY level is 1,872.

  Fixed: The number and nature of computer systems will be virtually the same in both the East and West. Almost all program activities which currently exist in the GNWT will be replicated in the new East government. Therefore, all computer systems which support those program activities need to be replicated as well.

  Reduced: Transaction and data storage volumes will be reduced in both East and West because of reduced PYs, and other data storage and processing elements (e.g. # citizens, # communities, # program users, # facilities, etc.). Fewer PYs in each new government jurisdiction will result in a reduction (but not in direct proportion) of transaction processing and data storage volumes.

Existing Inventory and Costs

Data Processing:

- 4 Hewlett Packard "mainframe" computers - model 955s located in Yellowknife headquarters

The annual operating cost for existing data processing leases and associated operating costs is $1,939,000. (Estimated capital replacement cost is $5.65 million.)

Note: In addition to the computers located at GNWT headquarters, each of the regions has a mini computer which would remain in its present location to serve the new government jurisdiction of which it would become a part.

- 5 Hewlett Packard minicomputers - model 922s, one in each of GNWT's regions (2 in the West: Ft. Smith, Inuvik; 3 in the East: Cambridge Bay, Rankin Inlet, and Iqaluit)

The annual operating costs for existing regional data processing is $50,000; split as per geographic location: West - $20,000; East - $30,000. (Estimated capital replacement cost is $540,000 - West; $810,000 - East.)

Office Automation Tools:

- There are approximately 3000 microcomputers across all GNWT, including headquarters and regions, used for general purpose activities such as document production.

- The average all-inclusive cost of a microcomputer workstation is $6,800. This figure is based on an estimate of $3,000 per micro, plus $2,000 for basic software tools (word processing, Lotus, etc.), $800 for printing or other special purpose facilities (1 printer for 3 workstations), and $1,000 for local area network or other communications requirements.

Manpower:

Existing GNWT headquarters staff supporting computer systems is 57.5 PYs. Based on an average of $55,000 per PY, the cost of manpower to support existing operations is approximately $3,162,500.

Transition Issues

- To ensure no degradation of services, the same size of computing environment has been allocated in each of the new government organizations as exists today. However, there is significant potential to reduce the size of the computing capacity in each of the new government organizations due to reduced computing activity. Capital cost savings could be in the order of $1.5 - 2 million in each new government jurisdiction.

  This matter requires in-depth assessment in preparation for Division; the decision should be made in conjunction with long-range, strategic plans for computer systems in the Territories.

- A strategy for acquiring skilled personnel, particularly for the transition period, is

required. Several alternatives are available such as seconding existing YK personnel, "outsourcing" computer operations to a contracted private sector company, or training local residents to develop required skills.

In practice, it may be most appropriate to use a combination of alternatives such as seconding YK personnel or outsourcing operations to the private sector for the first year or two of government operation while training local residents.

Impact on GNWT

- Implementation Assistance: There will be additional effort required of GNWT Government Services' personnel to help the East split systems (databases) where required, to assist in replicating systems to the East which can be transferred without preliminary customization, and to restructure GNWT's systems to reflect the new government domain.

  The extent of impact on GNWT depends to a large degree on how transition support will be provided. If YK personnel are seconded as the sole source of transition support for implementing Eastern computer systems operations, the impact would be high. If assistance is contracted from the private sector, the impact will be substantially reduced.

  A very crude estimate of impact ranges from a high of 25 PYs for a period of six months (essentially managing the new East computer environment until local staff are sufficiently prepared to assume full responsibility) to a low of 5 PYs for one year (advising and assisting contracted personnel).

Transition Costs

- Software Modification: Computer systems modification, transfer, and implementation will be required prior to government operation; likely accomplished through the use of contracted personnel.

  Estimates are highly speculative during this initial baseline cost estimating exercise. Each computer system application will need to be reviewed in-depth to determine the extent of modification necessary to support the new Eastern government operations. Assuming an average of 40 person days of modification effort per computer application at $500 per day, the transition cost for software modification is estimated to be $1,500,000 (East) and $750,000 (West) ($20,000 per application x 75 applications).

- Operations Management: The East will require assistance during initial implementation and operation of its computing facilities. Alternatives discussed above include secondment of GNWT personnel and outsourcing operations management to the private sector. The cost would range from $1.5 - 3 million for the first year depending on the extent of skilled personnel available at the time of operations start-up.

- Training Incentives: Incentives will likely be necessary to entice skilled people and/or to implement a program to train local citizens (a means of reducing the high turn-over and recruitment overhead associated with areas requiring specific expertise).

  Estimates are too speculative to warrant discussion at this point in evaluating the feasibility of government partition. Many important variables exist including the nature of

the incentives and the number of potential program participants.

Cost Impact Summary - New West Head Office

Capital:

Capital costs only apply to microcomputer and general purpose computing equipment for general office automation; all other computer equipment is leased. No capital costs are warranted since the West already has microcomputer equipment. For the purposes of establishing a baseline cost estimate of government partition, no incremental equipment acquisition is reflected in the existing facilities cost estimates.

Operating:

The operating costs are as per reflected in the Activity/Task Summaries prepared for Systems and Computing Services, Government Services Department.

Incremental Costs

The following costs are in addition to the costs identified in the Departmental Cost Allocation Summaries for the West.

Transition:

- systems modification	$ 750,000
- implementation assistance*	$ 350,000
Total:	$1,100,000

* Based on incremental support staff levels of 5 PYs. The actual costs could be as high as 25 PYs.

Cost Impact Summary - New East Head Office

Incremental Costs

The following costs are in addition to the costs identified in the Departmental Costs Allocations to the East.

Capital:

This pertains to the acquisition of microcomputers and general purpose computer equipment necessary to bring the computing facilities of the new Eastern government comparable to that of the existing GNWT. A total of 432 microcomputers are required in the East to bring the *workstation to person ratio* to the existing 1 per 1.6 staff.

• office automation

hardware	$1,641,600
software	$ 864,000
telecommunications	$ 432,000
Total:	$2,937,600

Operating:

Operating costs are as per Departmental Cost Allocation summaries prepared for Systems and Computer Services, Government Services Department.

Transition:

- systems modification	$1,500,000
- operations management	$3,000,000
sub-total:	$4,500,000

* * * * *

APPENDIX VII

SUMMARY INFRASTRUCTURE COSTS

GNWT DIVISION COSTING STUDY
PHYSICAL INFRASTRUCTURE COSTING (1991 DOLLARS x1000)

DESCRIPTION	CAPITAL COSTS BY COMMUNITY		
	IQALUIT	RANKIN INLET	CAMBRIDGE BAY
1. FACILITIES INFRASTRUCTURE			
A. Direct Government Staff Impacts			
Residential	163,305	168,732	170,832
Furniture	17,408	16,171	17,538
Office	51,607	53,867	52,696
Land Development	21,687	10,732	7,717
Equipment & Furniture (Equates to One Year O&M)	4,729	4,504	4,774
Vehicles	459	625	1,135
B. Special/New Program Facility Needs			
Legislative Assembly	28,061	29,183	28,622
Hospital	8,563	28,974	28,386
Med Resource Library	1,310	1,310	1,285
Court House	5,999	6,253	6,125
Correctional Facility	25,536	26,618	26,077
Meter Shop (NWT POWER)	400	400	400
Museum	18,399	19,135	18,767
Group Home	1,029	1,072	1,050
Childrens Treatment	2,880	3,001	2,940

GNWT DIVISION COSTING STUDY

PHYSICAL INFRASTRUCTURE COSTING (1991 DOLLARS x1000)

DESCRIPTION	CAPITAL COSTS BY COMMUNITY		
	IQALUIT	RANKIN INLET	CAMBRIDGE BAY
College - Instruction	15,989	18,961	18,836
- Residence	11,401	11,975	11,729
- Gymnasium	2,406	2,512	2,459
Garage - Water,Sewage Trucks	438	455	587
- Fuel Trucks	0	455	0
- Mtce Trucks	0	0	1,367
- DPW Trucks	332	345	338
Education Training Space	407	425	416
Law Library	1,562	1,624	1,593
EQUIP	700	700	700
SETUP	275	275	275
Detox Centre	1,286	1,340	1,313
Level III Seniors	included in Health facilities		
Young Offenders - Secure	1,983	3,100	3,038
- Open	1,550	1,615	1,582
Safe Shelter	466	486	476
Drug & Alcohol Treatment	3,951	4,117	4,034
Level II Seniors	1,550	1,615	1,582
Level I Seniors	408	425	418
Boarding Home	4,044	4,205	4,124
TOTAL DIRECT FACILITIES			
INFRASTRUCTURE: CAPITAL	400,140	425,207	423,213
O&M	34,828	40,995	43,344

GNWT DIVISION COSTING STUDY
PHYSICAL INFRASTRUCTURE COSTING (1991 DOLLARS x1000)

DESCRIPTION	CAPITAL COSTS BY COMMUNITY		
	IQALUIT	RANKIN INLET	CAMBRIDGE BAY
2. SUPPORTING MUNICIPAL INFRASTRUCTURE			
A. Utilities			
Water	22,250	20,400	30,000
Sewage	11,625	9,130	24,000
Refuse Disposal	2,050	1,700	800
Power	23,000	16,000	16,000
Bulk Fuel	24,600	33,400	33,400
B. Transportation			
Roadway Upgrades	Included in Land Dev	Included in Land Dev	Included in Land Dev
Airport	Transport Canada Cost	1,800	21,800
Sea Lift	Transport Canada Cost	Transport Canada Cost	Transport Canada Cost
TOTAL MUNICIPAL PHYSICAL INFRASTRUCTURE: CAPITAL	83,525	82,430	126,000
O&M	4,028	3,531	5,190
3. MUNICIPAL SOCIAL SUPPORT INFRASTRUCTURE			
Health Care	2,536	2,644	2,590
Education - Additional Schools	28,076	29,319	28,697

GNWT DIVISION COSTING STUDY

PHYSICAL INFRASTRUCTURE COSTING (1991 DOLLARS x1000)

DESCRIPTION	CAPITAL COSTS BY COMMUNITY		
	IQALUIT	RANKIN INLET	CAMBRIDGE BAY
Fire	1,250	1,300	1,275
Police	Excluded		
Recreational & Cultural			
- Playground	92	96	94
- Pool	0	1,400	1,428
- Community Hall	1,532	766	766
Municipal Office	2,889	3,005	2,947
TOTAL MUNICIPAL SOCIAL SUPPORT INFRASTRUCTURE: CAPITAL	36,375	38,530	37,797
O&M	1,129	1,339	1,467
TOTAL ALL INFRASTRUCTURE CAPITAL	**520,040**	**546,167**	**587,010**
ANNUAL FACILITIES O&M COSTS	**39,985**	**45,885**	**50,001**

APPENDIX VIII

INFRASTRUCTURE COSTING WORKING PAPERS

NUNAVUT CAPITAL PLAN

SUMMARY SECTION I

BUILDINGS

NUNAVUT CAPITAL PLAN
INCREMENTAL FACILITIES REQUIRED FOR GOVT HEADQUARTERS IN NUNAVUT

Revised: 91/03/20
Page 1

FACILITY	CLIENT/ CONTACT	ASSUMPTIONS FOR FACILITY ALL COMMUNITIES	LOCATION OF CAPITAL	# OF BLDG.	M2 / BLDG.	TOTAL AREA	UNIT COST	TOTAL COST
LEGISLATIVE ASSEMBLY	LEGISLATIVE Library Clerk	1 Main Chamber, cubicles, public areas, committee rooms, small, lounge, Cabinet Room, Assembly Chamber	IQALUIT	1	3650	3650	7104	25,941
			RANKIN INLET	1	3650	3650	7300	26,645
			CAMBRIDGE BAY	1	3650	3650	7300	26,645
HOSPITAL	HEALTH Director Health Programs	Hospital facility to be expanded as per community plan to 50 bed capacity + Level III IV care, Level I II care	IQALUIT	1	1845	1845	4413	39,563
			RANKIN INLET	1	6000	6000	4800	28,874
			CAMBRIDGE BAY	1	6000	6000	4800	28,368
MEDICAL TRAVEL UNIT	HEALTH Director Health Programs	Clinic, medical and emergency areas accessed by new Medical Hostel, some offices and Director of Health HQ. 5 to 6 exam rooms	IQALUIT	1	300	300	4186	11,310
			RANKIN INLET	1	300	300	4300	11,310
			CAMBRIDGE BAY	1	300	300	4300	11,305
PUBLIC HEALTH UNIT	HEALTH Director Health Programs	Facility separate from hospital, community based health, public and counselor area for [illegible] 5 health workers	IQALUIT	1	770	770	4243	33,136
			RANKIN INLET	1	770	770	3431	27,044
			CAMBRIDGE BAY	1	770	770	3501	27,590
COURTHOUSE	JUSTICE Director Corrections	Courthouse similar to plan for Iqaluit (Court Chambers, 2 Judges chambers, holding cells, small [illegible]	IQALUIT	1	1327	1327	4531	35,666
			RANKIN INLET	1	1327	1327	4712	36,263
			CAMBRIDGE BAY	1	1327	1327	4410	34,128
LAW LIBRARY	JUSTICE Director Corrections	Separate Courtroom in Multi-Use Facility	IQALUIT	1	372	372	4186	11,302
			RANKIN INLET	1	372	372	4300	11,221
		Library, separate building	CAMBRIDGE BAY	1	372	372	4302	11,303

NOTES:
1. ALL PROJECT COSTS INCLUDE AWARDS CONSTRUCTION COMMITTING MANAGEMENT EXPENSES, HOUND PURCHASE OR MUNICIPAL PERMIT
2. ALL VOTE COSTS THROUGHOUT TO THE IQALUIT FACILITIES FULLY TO CURRENT TECHNICAL AND FUNCTIONAL STANDARDS
3. NO ALLOWANCE FOR PLANNED CONSTRUCTION TO IMPACT OF POWER GOING CONSTRUCTION INDUSTRY FOR INCREMENTAL NEED
4. CONSTRUCTION IN THE [illegible] DATA PUBLISHED BY STATISTICS CANADA

NUNAVUT CAPITAL PLAN

INCREMENTAL FACILITIES REQUIRED FOR GOV'T HEADQUARTERS IN NUNAVUT

Revised 91/03/20

Page 2

FACILITY		ASSUMPTIONS FOR ALL COMMUNITIES	LOCATION OF CAPITAL	# OF BLDG.	AREA / BLDG.	TOTAL AREA	UNIT COST	TOTAL COST
CHILDREN'S GROUP HOME	SOC.SERV. A.Crawford	4 bed group home, similar to standard group home (used Rankin Inlet HC Adult Group Home program outline 1989 factored to 4-beds)	IQALUIT	1	375	375	2743	$1,029
			RANKIN INLET	1	375	375	2858	$1,072
			CAMBRIDGE BAY	1	375	375	2800	$1,050
CHILDREN'S TREATMENT CENTRE	SOC.SERV. A.Crawford	10 existing beds return east, 1/2000 for pop increase = 12 total beds (used Rankin Inlet program factored to 12 beds)	IQALUIT	1	1050	1050	2743	$2,880
			RANKIN INLET	1	1050	1050	2858	$3,001
			CAMBRIDGE BAY	1	1050	1050	2800	$2,940
CORRECTIONAL FACILITY	SOC.SERV. Corrections D.Pearce	68 returned to BCC from YCC, plus 8 adm'l for population increase @ 2/1000 = 76 Standards: Alberta Corrections @ 80m2/inmate	IQALUIT	1	6060	6060	4200	$25,536
			RANKIN INLET	1	6060	6060	4378	$26,618
			CAMBRIDGE BAY	1	6060	6060	4289	$26,077
COLLEGE INSTRUCTION BUILDING	EDUC. J.Mellet	17 classrooms, 22 wkgps. and labs, library, admin student services	IQALUIT	2	2950	5900	2710	$15,989
			RANKIN INLET	2	3350	6700	2830	$18,961
			CAMBRIDGE BAY	2	3400	6800	2770	$18,836
COLLEGE RESIDENCE	EDUC. J.Mellet	212 beds, common & rec. areas, dining facilities, and building services. Functional Program areas based on current Nunatta Campus Residence.	IQALUIT	3	1367	4101	2780	$11,401
			RANKIN INLET	3	1367	4101	2820	$11,975
			CAMBRIDGE BAY	3	1367	4101	2860	$11,729
COLLEGE GYMNASIUM	EDUC. J.Mellet	600m2 gym, instructors' offices, weight room, seminar room, roughly equivalent to Aurora Campus Facility	IQALUIT	1	1060	1060	2270	$2,406
			RANKIN INLET	1	1060	1060	2370	$2,512
			CAMBRIDGE BAY	1	1060	1060	2320	$2,459

NOTES:

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2. ALL TOTAL COSTS IN THOUSANDS OF 1991 DOLLARS, FACILITIES BUILT TO CURRENT TECHNICAL AND FUNCTIONAL STANDARDS
3. NO ADJUSTMENTS FOR PHASED CONSTRUCTION, OR IMPACT OF OVERLOADING CONSTRUCTION INDUSTRY FOR INCREMENTAL NEED
4. COSTS FACTORED FROM HISTORIC YK BASE DATA: IQALUIT-YK*1.42, RANKIN INLET-YK*1.48, CAM BAY-YK*1.46

NUNAVUT CAPITAL PLAN — Revised: 91/03/20

INCREMENTAL FACILITIES REQUIRED FOR GOV'T HEADQUARTERS IN NUNAVUT — Page 3

FACILITY	ASSUMPTIONS FOR ALL COMMUNITIES	LOCATION OF CAPITAL	# OF BLDG.	AREA / BLDG.	TOTAL AREA	UNIT COST	TOTAL COST
STAND ALONE SCHOOLS	EDUC 66-88 classrooms at 22 per CR, 50% initial occupancy for grade 7 and 8 added with 4 standard schools (no gym, fullsize classroom all eligible)	IQALUIT	4	2500	10360	2710	$28,076
		RANKIN INLET	4	2500	10360	2830	$29,319
		CAMBRIDGE BAY	4	2500	10360	2770	$28,697
EDUCATION TRAINING SPACE	EDUC 2 classrooms @ 60M2, walking areas and wc's YK Landings 1-20kg loading, 1 @ 75m2 1 add'l classroom to be provided as required	IQALUIT	1	150	150	2710	$407
		RANKIN INLET	1	150	150	2830	$425
		CAMBRIDGE BAY	1	150	150	2770	$416
MUSEUM	CULTURAL POWWOC Functional Standard, similar to YK POWWOC	IQALUIT	1	4645	4645	3061	$18,399
		RANKIN INLET	1	4645	4645	4119	$19,135
		CAMBRIDGE BAY	1	4645	4645	4040	$18,787
	This is exactly Hall POWWOC size						
PARKING GARAGE (Mains, Sewer, Garbage)	MACA Tractor-3 Water, 0 Sewer, 2 Garbage-1.5Ton Tractor-3 Water, 0 Sewer, 3 Garbage-1.5Ton Tractor-3 Water, 0 Sewer, 4 Garbage-5.5Ton	IQALUIT	1	150	150	2212	$436
		RANKIN INLET	1	150	150	2300	$455
		CAMBRIDGE BAY	1	200	200	2256	$567
PARKING GARAGE Fuel	GOV.SERV. 0 Fuel Trucks 4 Fuel Trucks-1.5Ton, MACA Standard 0 Fuel Trucks	IQALUIT	0	0	0	2212	$0
		RANKIN INLET	1	150	150	2300	$465
		CAMBRIDGE BAY	0	0	0	2256	$0
MUNICIPAL OFFICE	MACA Assume offices, chamber, public areas and service facilities	IQALUIT	1	925	925	3110	$2,900
		RANKIN INLET	1	929	929	3234	$3,005
		CAMBRIDGE BAY	1	929	929	3172	$2,947

NOTES:

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2. ALL TOTAL COSTS IN THOUSANDS OF 1991 DOLLARS, FACILITIES BUILT TO CURRENT TECHNICAL AND FUNCTIONAL STANDARDS
3. NO ADJUSTMENTS FOR PHASED CONSTRUCTION, OR IMPACT OF OVERLOADING CONSTRUCTION INDUSTRY FOR INCREMENTAL NEED
4. COSTS FACTORED FROM HISTORIC YK BASE DATA: IQALUIT-YK*1.42, RANKIN INLET-YK*1.44, CAM BAY-YK*1.45

NUNAVUT CAPITAL PLAN INCREMENTAL FACILITIES REQUIRED FOR GOVT HEADQUARTERS IN NUNAVUT								Revised Page	91/03/20 4
FACILITY		ASSUMPTIONS FOR ALL COMMUNITIES	LOCATION OF CAPITAL	# OF BLDG.	AREA / BLDG.	TOTAL AREA	UNIT COST	TOTAL COST
MAINTENANCE	NWCA	Assumes need for 2 3-bay garages.	IQALUIT	0	276	0	2410	$0
GARAGE	Steckbeck	Functional Steckbeck NWCA	RANKIN INLET	0	276	0	2506	$0
			CAMBRIDGE BAY	2	278	556	2458	$1,367
PARKING	NWCA	Assumes need for 1 4-bay + loading support	IQALUIT	1	372	372	3360	$1,250
	Steckbeck	and office area at NWCA Functional Steckbeck	RANKIN INLET	1	372	372	3494	$1,300
			CAMBRIDGE BAY	1	372	372	3427	$1,275
COMMUNITY	NWCA	Average site development costs assumed.	IQALUIT	15	1	15	8133	$92
PLAYGROUND	C.A.nds.	Playgrounds: 1/300 people relocation 13	RANKIN INLET	15	1	15	6378	$96
PLAYFIELDS		Playfields: 1/4,000 people=2	CAMBRIDGE BAY	15	1	15	6258	$94
OLYMPIC/HD	NWCA	No amenities available, client provided estimated	IQALUIT	0	0	0		$0
POOL	Lessons	cost	RANKIN INLET	1	400	400	3500	$1,400
			CAMBRIDGE BAY	1	400	400	3670	$1,428
COMMUNITY	NWCA	Functional Steckbeck NWCA large hall	IQALUIT	1	462	462	3315	$1,532
HALL	Lessons	Assumes buildings in Rankin and Cam Bay,	RANKIN INLET	1	462	462	1668	$706
		New facility in Iqaluit	CAMBRIDGE BAY	1	462	462	1668	$706
TOTAL		If capital in Iqaluit, assume first 30 bed hospital in Iqaluit	IQALUIT	41	1180	48716		$101,070
COMMUNITY		in Rankin, next ones at 67%.	RANKIN INLET	42	1180	50114		$100,442
LIST			CAMBRIDGE BAY	43	1178	50634		$100,036
NOTES:									
1. ALL PROJECT COSTS INCLUDE AVERAGE CONSTRUCTION, CONSULTING, MANAGEMENT, EXPENSES, NO LAND PURCHASE OR MUNICIPAL PERMIT									
2. ALL TOTAL COSTS IN THOUSANDS OF 1991 DOLLARS. FACILITIES BUILT TO CURRENT TECHNICAL AND FUNCTIONAL STANDARDS									
3. NO ALLOWANCES FOR PHASED CONSTRUCTION, OR IMPACT OF OVER OVERING CONSTRUCTION INDUSTRY FOR INCREMENTAL NEED									
4. COSTS FACTORED FROM HISTORIC YK USE DATA: IQALUIT-YK*1.42, RANKIN INLET-YK*1.40, CAM BAY-YK*1.45									

NUNAVUT CAPITAL PLAN: ADDITIONAL FACILITIES BEYOND COOPER LYBRAND LIST

INCREMENTAL FACILITIES REQUIRED FOR GOV'T HEADQUARTERS IN NUNAVUT

Revised: 91/03/20

Appendix 1

FACILITY		ASSUMPTIONS FOR ALL COMMUNITIES	LOCATION OF CAPITAL	# OF BLDG.	AREA / BLDG.	TOTAL AREA	UNIT COST	TOTAL COST
DETOX CENTRE	Health E. Nowitch	Combine Medical and Alcohol Detox Programs Needed 8 beds (Similar to new Program, Yk, Franklin Ave Facility @ 460sq.m. OLM	IQALUIT	1	460	460	2743	$1,286
			RANKIN INLET	1	460	460	2858	$1,340
			CAMBRIDGE BAY	1	460	460	2800	$1,313
LEVEL III GEN/ORS	Health E. Nowitch D. Olenek	only 4 beds required, therefore annex to hospital or Health Centre for economy Area has been included in the revised Hospital est.	IQALUIT	0	150	0	4413	$0
			RANKIN INLET	0	150	0	4569	$0
			CAMBRIDGE BAY	0	150	0	3364	$0
YOUNG OFFENDERS (SECURE)	SOC.SERV. Corrections D.Friesen	8 addn'l beds required plus 75% program space built in R. Smith Young Offenders Facility Addition of 8 beds to existing Iqaluit facility	IQALUIT	1	350	350	5686	$1,983
			RANKIN INLET	1	525	525	5905	$3,100
			CAMBRIDGE BAY	1	525	525	5786	$3,038
YOUNG OFFENDERS (OPEN)	SOC.SERV. Corrections D.Friesen	6 addn'l beds req'd, assume similar to standard group home. Ex: Rankin Inlet Program	IQALUIT	1	565	565	2743	$1,550
			RANKIN INLET	1	565	565	2858	$1,615
			CAMBRIDGE BAY	1	565	565	2800	$1,582
SAFE SHELTER	SOC.SERV. Family A.Crawford	5 family groups @ 59m2, 2 10-m2 offices Standard Group home construction	IQALUIT	1	170	170	2743	$466
			RANKIN INLET	1	170	170	2858	$486
			CAMBRIDGE BAY	1	170	170	2800	$476
DRUG & ALCOHOL TREATMENT	SOC.SERV. S.Arctic Hlth. A.McKay Yk Ea	34 bed current requirement not in capital plan plus 6 bed population increase (-) 16 beds planned for Iqaluit = 24 beds: Standard Hay River Reserve Prog.	IQALUIT	1	1300	1300	3639	$3,761
			RANKIN INLET	1	1300	1300	3187	$4,117
			CAMBRIDGE BAY	1	1300	1300	3103	$4,034

NOTES:

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3. NO ADJUSTMENTS FOR PHASED CONSTRUCTION OR IMPACT OF OVERLOADING CONSTRUCTION INDUSTRY FOR INCREMENTAL NEED
4. COSTS FACTORED FROM HISTORIC YK BASE DATA: IQALUIT-YK*1.42, RANKIN INLET-YK*1.48, CAM BAY-YK*1.46

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NUNAVUT CAPITAL PLAN: ADDITIONAL FACILITIES BEYOND COOPER LYBRAND LIST							Revised:	91/03/20
INCREMENTAL FACILITIES REQUIRED FOR GOV'T HEADQUARTERS IN NUNAVUT							Appendix	2
FACILITY		ASSUMPTIONS FOR ALL COMMUNITIES	LOCATION OF CAPITAL	# OF BLDG.	AREA / BLDG.	TOTAL AREA	UNIT COST	TOTAL COST
LEVEL II SENIORS + HC ADULTS	SOC.SERV P.Feldhover S.Hoelle	3-beds for seniors and 3-beds for HC Adults to be added to existing facilities. Standard: Rankin HC Adult Group Home Program	IQALUIT	2	283	565	2743	$1,550
			RANKIN INLET	2	283	565	2858	$1,615
			CAMBRIDGE BAY	2	283	565	2800	$1,582
LEVEL I SENIORS	SOC.SERV P. Feldhover S.Hoelle	1-bedroom self-contained dwellings @ 55m2 Standards: residential standards (SMYTHE CAMI L=43, R=46.5, CB=41.4)	IQALUIT	3	55	165	2470	$408
			RANKIN INLET	3	55	165	2575	$425
			CAMBRIDGE BAY	3	55	165	2523	$416
PARKING GARAGE	(W. Hodges, J. Haley - NWTHC) DPW L.Henderson	Functional Standard: DPW 7.5m x 20m 1 6-bay garages required for DPW vehicles Pool and Legislative Assembly	IQALUIT	1	150	150	2212	$332
			RANKIN INLET	1	150	150	2300	$345
			CAMBRIDGE BAY	1	150	150	2256	$338
BOARDING HOME	HEALTH B.Cowell	32-bed Functional Standard: New Warrigon Boarding Home	IQALUIT	1	1025	1200	3370	$4,044
			RANKIN INLET	1	1025	1200	3504	$4,205
			CAMBRIDGE BAY	1	1025	1200	3437	$4,124
TOTAL APPENDICES 1&2			IQALUIT	12	411	4933.75		$15,568
			RANKIN INLET	12	426	5108.75		$17,008
			CAMBRIDGE BAY	12	413	4958.76		$16,585
GRAND TOTAL ALL BUILDINGS			IQALUIT	53	1012	53649.75		$169,839
			RANKIN INLET	54	1029	55222.75		$207,568
			CAMBRIDGE BAY	55	1011	55592.75		$204,801

NOTES:
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3. NO ADJUSTMENTS FOR PHASED CONSTRUCTION, OR IMPACT OF OVERLOADING CONSTRUCTION INDUSTRY FOR INCREMENTAL NEED
4. COSTS FACTORED FROM HISTORIC YK BASE DATA: IQALUIT=YK*1.42, RANKIN INLET=YK*1.46, CAM BAY=YK*1.46

MAR 20 '91 18:26 403 873 0247 PAGE.006

NUNAVUT CAPITAL PLAN

SUMMARY SECTION II

WORKS/ROADS/AIRPORTS

403 873 0247 PAGE.003

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NUNAVUT CAPITAL PLAN
INCREMENTAL "WORKS" FACILITIES REQUIRED FOR GOV'T HEADQUARTERS IN NUNAVUT
OPERATIONS & MAINTENANCE

21-Mar-91

SETTLEMENT: IQALUIT

FACILITY	CAPITAL COSTS (000's)		O & M COSTS (000's)		SOURCE
	ANNUAL	TOTALS	ANNUAL	TOTALS	
WATER SYSTEM					
Intake Reservoir Improvements	3,000		25		
Treatment Plant	3,500		420		
Storage Tank	2,975		89		
Booster Pumping Station	1,800		90		
Main Trunk Watermains	700		21		
Distribution Mains	9,925		750		
Upgrade Water Supply Line	350		10		
		22,250		1,405	N.A.C.A.
SEWAGE DISPOSAL					
Trunk Sewer Mains	700		21		
Collection Mains	9,925		750		
Treatment	500		75		
Lift Station	500		25		
		11,625		871	N.A.C.A.
ROAD CONSTRUCTION/LOT DEVOP.		21,687		22	N.A.C.A.
SOLID WASTE DISPOSAL					
Access Road	2,000		16		
Site Development	50		36		
Collection System	0		1028		
		2,050		1,080	N.A.C.A.
BULK FUEL STORAGE FACILITIES					
Access Road	1,200				
Power Supply	400				
Fill Pipeline	1,000				
Bulk Fuel Storage Facility	22,000				
		24,600		650	Gov't Svc.
AIRPORTS		0		0	D.O.T.
MARINE CARGO PORT		0		0	D.O.T.
SETTLEMENT TOTALS		82,212		4,028	

21-Mar-91

NUNAVUT CAPITAL PLAN
INCREMENTAL "WORKS" FACILITIES REQUIRED FOR GOV'T HEADQUARTERS IN NUNAVUT
OPERATIONS & MAINTENANCE

SETTLEMENT: CAMBRIDGE BAY

FACILITY	CAPITAL COSTS (000's)		O & M COSTS (000's)		SOURCE
	ANNUAL	TOTALS	ANNUAL	TOTALS	
WATER SUPPLY					
Intake/Pumphouse	1,000				
Transmission Line	3,000				
Intown Storage	2,000				
Intown Distribution Pumphouse	3,000				
Water Distribution Mains	21,000				
		30,000		1,300	M.A.C.A.
SEWAGE DISPOSAL					
New Lagon	3,000				
Forcemain	2,000				
Liftstations	5,000				
Sewer Mains	14,000				
		24,000		1,030	M.A.C.A.
ROAD CONSTRUCTION/LOT DEVOP.		7,717		30	M.A.C.A.
SOLID WASTE DISPOSAL		800		972	M.A.C.A.
BULK FUEL STORAGE FACILITIES					
Access Road	1,200				
Power Supply	400				
Fill Pipeline	1,000				
Bulk Fuel Storage Facility	30,800				
		33,480		858	Gov't Svc.
AIRPORTS					
Terminal	5,000		300		
Perm Runway and Apron	15,000		400		
Instrument Landing System	1,500		300		
Parking	300		0		
		21,800		1,000	D.O.T.
		0		0	D.O.T.
MARINE CARGO PORT					
SETTLEMENT TOTALS		117,717		5,190	

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21-Mar-91

NUNAVUT CAPITAL PLAN
INCREMENTAL "WORKS" FACILITIES REQUIRED FOR GOV'T HEADQUARTERS IN NUNAVUT
OPERATIONS & MAINTENANCE

SETTLEMENT: RANKIN INLET

FACILITY	CAPITAL COSTS (000's)		O & M COSTS (000's)		SOURCE
	ANNUAL	TOTALS	ANNUAL	TOTALS	
WATER SYSTEM					
Intake Pumphouse	2,900		145		
Supply Line	3,700		111		
Treatment Plant	1,500		105		
In Town Storage	2,600		78		
Piped Distribution	9,700		291		
		20,400		730	N.A.C.A.
SEWAGE DISPOSAL					
Piped Collection System	5,300		159		
Lift Station	500		25		
Forcemain/Upgrade Gravity Main	630		19		
Outfall	2,700		202		
		9,130		405	N.A.C.A.
ROAD CONSTRUCTION/LOT DEVOP.		10,732		25	N.A.C.A.
SOLID WASTE DISPOSAL					
Access Road	1,500				
Site Work	200				
		1,700		1,213	N.A.C.A.
BULK FUEL STORAGE FACILITIES					
Access Road	1,200				
Power Supply	400				
Fill Pipeline	1,000				
Bulk Fuel Storage Facility	30,800				
		33,400		858	Gov't Svc.
AIRPORTS					
Instrument Landing System	1,500		300		
Parking	300		0		
		1,800		308	D.O.T.
MARINE CARGO PORT		0		0	D.O.T.
SETTLEMENT TOTALS		77,162		3,531	

NUNAVUT CAPITAL PLAN

INCREMENTAL FACILITIES REQUIRED FOR HEADQUARTERS IN NUNAVUT

Revised 8-Mar-91

Page 1

COMMUNITY	FACILITY	ITEM COST 000's	TOTAL 000's	ASSUMPTIONS/QUALIFICATIONS	SOURCE
IQALUIT	WATER SYSTEM			Piped Distribution System.	MCA
	Intake and Reservoir Improvements	5,000		Increased Storage at Lake Geraldine. Recharge still inadequate for long term	
	Treatment Plant	3,500		New Plant Required	
	Storage Tank	2,975		3500 m3 @ 850	
	Booster Pumping Station	1,800		Assume one required	
	Main Trunk Watermains	700		Assumed 10% of total road length. 1,000 m @ 700	
	Distribution Mains	9,925		Assumed same length as total required road length. 12,403 m @ 800	
	Upgrade Water Supply Line	350		New or upgrade to existing supply line required.	
			22,250		
	SEWAGE DISPOSAL			Retain existing lagoon with addition of treatment facility.	MCA
	Trunk Sewer Mains	700		Assume 500 m @ 700 required	
	Collection Mains	9,925		As for water distribution mains.	
	Treatment	500		Ozone Treatment	
	Lift Station	500		Assume one only.	
			11,625		
	ROAD CONSTRUCTION/LOT DEVELOPMENT		21,687	594 lots @ 36,509	MCA
	SOLID WASTE DISPOSAL			New Site Required. Location not determined.	MCA
	Access Road	2,000		4000 m @ 500	
	Site Development	50		1900 m2 @ 20	
			2,050		
	BULK FUEL STORAGE FACILITIES			Assume new site required. Location not determined.	GOV'T SERV
	Access Road	1,200		4,000 m @ 300	
	Power Supply	400		4,000 m @ 100	
	Fill Pipeline	1,000		2,500m @ 400	
	Bulk Fuel Storage Facility	22,000		40,000 m3 @ 550. Incremental capacity requirement by consultant.	
			24,600		
	AIRPORTS		0	Owned and operated by Transport Canada. No changes required.	TRAN

NUNAVUT CAPITAL PLAN

INCREMENTAL FACILITIES REQUIRED FOR HEADQUARTERS IN NUNAVUT

Revised 8-Mar-91

Page 2

COMMUNITY	FACILITY	ITEM COST 000's	TOTAL 000's	ASSUMPTIONS/QUALIFICATIONS	SOURCE
IQALUIT	MARINE CARGO PORT		0	Owned and operated by Transport Canada	TRAN
	TOTAL IQALUIT		82,212		

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APR 2: '91 9:56

NUNAVUT CAPITAL PLAN

INCREMENTAL FACILITIES REQUIRED FOR HEADQUARTERS IN NUNAVUT

Revised 9-Mar-91

Page 3

COMMUNITY	FACILITY	ITEM COST 000's	TOTAL 000's	ASSUMPTIONS/QUALIFICATIONS	SOURCE
RANKIN INLET	WATER SYSTEM			Existing source inadequate. Supplementary source not included.	MCA
	Intake Pumphouse	2,900		Upgrade Nipissar Lake.	
	Supply Line	3,700		Nipissar Lake to community plus new lines to additional expansion area.	
	Treatment Plant	1,200		Required for new expansion area.	
	In Town Storage	2,600		Fire storage for expansion area.	
	Piped Distribution	9,700		625 lots @ 15,536. Derived from Reinders report.	
			20,400		
	SEWAGE DISPOSAL				MCA
	Piped Collection System	5,200		625 lots @ 8,422. Derived from Reinders report.	
	Lift Station	500		Required for new development area.	
	Forcemain/Upgrade Gravity Main	630		Forcemain for new expansion area. Increase size of existing mains OPTION 1.	
	Outfall	2,700		Additional outfall to Prairie Bay.	
			9,130		
	ROAD CONSTRUCTION/LOT DEVELOPMENT		10,752	Derived from Reinders report.	MCA
	SOLID WASTE DISPOSAL			New site required.	MCA
	Access Road	1,300		5,000 m @ 300	
	Site Work	200			
			1,700		
	BULK FUEL STORAGE FACILITIES			Assume new site required. Location not determined.	GOV'T SERV
	Access Road	1,200		4,000 m @ 300	
	Power Supply	400		4,000 m @ 100	
	Fill Pipeline	1,000		2,500m @ 400	
	Bulk Fuel Storage Facility	30,800		56,000 m3 @ 550. Incremental capacity requirement supplied by consultant.	
			33,400		

403 873 0247 PAGE.008

APR 21 '91 9:57

NUNAVUT CAPITAL PLAN

INCREMENTAL FACILITIES REQUIRED FOR HEADQUARTERS IN NUNAVUT

Revised
Page 4

8-Mar-91

COMMUNITY	FACILITY	ITEM COST 000's	TOTAL 000's	ASSUMPTIONS/QUALIFICATIONS	SOURCE
RANKIN INLET	AIRPORTS			Terminal and paving currently planned.	TRAN
	Instrument Landing System	1,300			
	Parking	300			
			1,600		
	MARINE CARGO PORT		0	Owned and operated by Transport Canada.	TRAN
	TOTAL RANKIN INLET		77,162		

MAR 21 '91 10:02 TO:14213852 FROM:GNWT DPW YK T-350 P.09
MAR 21 '91 9:58 403 873 0247 PAGE.225

NUNAVUT CAPITAL PLAN						Revised	12-Mar-91
INCREMENTAL FACILITIES REQUIRED FOR HEADQUARTERS IN NUNAVUT						Page	5
COMMUNITY	FACILITY	ITEM COST 000's	TOTAL 000's	ASSUMPTIONS/QUALIFICATIONS			SOURCE
CAMBRIDGE BAY	WATER SUPPLY			Piped distribution system. Derived from Core Servicing Study.			MCA
	Intake/Pumphouse	1,000					
	Transmission Line	3,000					
	Inlown Storage	2,000					
	Inlown Distribution Pumphouse	3,000					
	Water Distribution Mains	21,000					
			30,000				
	SEWAGE DISPOSAL			Piped disposal system. Derived from Core Servicing Study.			MCA
	New Lagoon	3,000		New lagoon required.			
	Forcemain	2,000					
	Lift stations	5,000					
	Sewer Mains	14,000					
			24,000				
	ROAD CONSTRUCTION/LOT DEVELOPMENT		7,717	625 lots @ 12,348.			MCA
	SOLID WASTE DISPOSAL		800	New site required. Includes 2 km access road, site development.			MCA
	BULK FUEL STORAGE FACILITIES			Assume new site required. Location not determined.			GOV'T SERV
	Access Road	1,200		4,000 m @ 300			
	Power Supply	400		4,000 m @ 100			
	Fill Pipeline	1,000		2,500m @ 400			
	Bulk Fuel Storage Facility	30,800		56,000 m3 @ 550. Incremental capacity requirement supplied by consultant			
			33,400				

MAR 21 '91 10:00 403 873 0247 PAGE.2:0

NUNAVUT CAPITAL PLAN

INCREMENTAL FACILITIES REQUIRED FOR HEADQUARTERS IN NUNAVUT

Revised 12-Mar-91

Page 6

COMMUNITY	FACILITY	ITEM COST 000's	TOTAL 000's	ASSUMPTIONS/QUALIFICATIONS	SOURCE
CAMBRIDGE BAY	AIRPORTS				TRAN
	Terminal	5,000			
	Pave Runway and Apron	15,000			
	Instrument Landing System	1,500			
	Parking	300			
			21,800		
	MARINE CARGO PORT		0	Owned and operated by Transport Canada.	TRAN
	TOTAL CAMBRIDGE BAY		117,717		

NOTES:

1. All project costs include construction, consulting, management expenses.
2. All total costs are in thousands of 1991 dollars.
3. No adjustments incoludes for phased construction or impact of overloading construction industry for incremental need.
4. Facilities meet current program requirements of MCA (costs by MCA), Government Services (costs by PW) and Transportation (costs by Tran).

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MAR 21 '91 10:01

NUNAVUT CAPITAL PLAN

BUILDING MAINTENANCE

REV: MAR 20/91

ESTIMATE OF ANNUAL OPERATING AND MAINTENANCE COSTS

COMMUNITY	AREA m2	MAINTENANCE COST MAT. $	MAINTENANCE COST LAB. $	MAINTENANCE COST TOTAL	UTILITY COST FUEL	UTILITY COST ELECT.	UTILITY COST O&M	UTILITY COST TOTAL	TOTAL O&M
IQALUIT TOTAL	49,121	$533,116	$1,770,933	$2,304,049	$796,140	$1,662,908	$810,668	$3,269,716	$5,573,765
RANKIN INLET TOTAL	54,650	$578,409	$2,358,259	$2,936,668	$2,094,962	$2,450,602	$913,008	$5,458,572	$8,407,240
CAMBRIDGE BAY TOTAL	55,368	$586,599	$2,474,034	$3,060,633	$2,992,787	$2,438,027	$924,598	$6,355,412	$9,428,045
GRAND TOTAL	159,139	$1,698,124	$6,603,226	$8,301,350	$5,883,889	$6,551,537	$2,648,274	$15,083,700	$23,411,050

REV: MAR 2

ESTIMATE OF ANNUAL OPERATING AND MAINTENANCE COSTS

COMMUNITY	DESCRIPTION	AREA m2	MAINTENANCE COST MAT. $	MAINTENANCE COST LAB. $	MAINTENANCE COST TOTAL	UTILITY COST FUEL	UTILITY COST ELECT.	UTILITY COST WSSC	UTILITY COST TOTAL
IQALUIT	LEG ASSEMBLY	3,950	$41,012	$103,290	$144,302	$75,620	$114,711	$21,250	$211,581
IQALUIT	COMMUNITY HALL	462	$5,618	$19,589	$25,207	$3,713	$8,841	$4,620	$17,174
IQALUIT	BOARDING HOME	1,025	$13,877	$43,035	$56,912	$14,810	$31,910	$20,500	$67,220
IQALUIT	HOSPITAL	1,945	$18,879	$304,090	$322,969	$107,402	$149,297	$38,900	$295,599
IQALUIT	MEDICAL LIBRARY	300	$2,895	$16,008	$18,903	$5,338	$8,097	$1,500	$14,935
IQALUIT	HEALTH CENTRE	770	$10,458	$32,731	$43,189	$11,126	$29,112	$23,100	$63,338
IQALUIT	COURT HOUSE	1,327	$12,806	$38,701	$51,507	$23,611	$35,817	$6,635	$66,063
IQALUIT	CORRECTION CENTRE	6,080	$59,832	$143,726	$203,558	$153,319	$378,567	$243,200	$775,086
IQALUIT	GROUP HOME	375	$5,161	$16,771	$21,932	$5,418	$14,178	$11,250	$30,846
IQALUIT	TREATMENT CENTRE	1,050	$14,213	$44,045	$58,258	$15,172	$39,699	$31,500	$86,371
IQALUIT	COLLEGE	2,950	$29,627	$80,581	$110,208	$29,593	$70,565	$29,500	$129,658
IQALUIT	COLLEGE	2,950	$29,627	$80,581	$110,208	$29,593	$70,565	$29,500	$129,658
IQALUIT	RESIDENCE	1,367	$18,463	$56,854	$75,317	$19,752	$42,558	$27,340	$89,650
IQALUIT	RESIDENCE	1,367	$18,463	$56,854	$75,317	$19,752	$42,558	$27,340	$89,650
IQALUIT	RESIDENCE	1,367	$18,463	$56,854	$75,317	$19,752	$42,558	$27,340	$89,650
IQALUIT	GYM	1,060	$11,389	$38,819	$50,208	$10,633	$25,356	$10,600	$46,589
IQALUIT	SCHOOL	2,590	$26,153	$72,627	$98,780	$25,982	$61,954	$24,900	$112,836
IQALUIT	SCHOOL	2,590	$26,153	$72,627	$98,780	$25,982	$61,954	$25,900	$113,836
IQALUIT	SCHOOL	2,590	$26,153	$72,627	$98,780	$25,982	$61,954	$25,900	$113,836
IQALUIT	SCHOOL	2,590	$26,153	$72,627	$98,780	$25,982	$61,954	$25,900	$113,836
IQALUIT	EDUCATION TRAINING	150	$2,837	$5,395	$8,232	$2,140	$3,320	$1,500	$6,960
IQALUIT	LAW LIBRARY	372	$3,590	$17,600	$21,190	$6,619	$10,041	$1,860	$18,520
IQALUIT	MUSEUM	4,645	$45,984	$118,035	$164,019	$46,597	$111,110	$34,838	$192,545
IQALUIT	FIREHALL	372	$3,590	$8,219	$11,809	$12,359	$18,062	$1,860	$32,281
IQALUIT	OFFICE	929	$8,965	$29,907	$38,872	$16,530	$25,074	$4,645	$46,249
IQALUIT	DETOX CENTRE	469	$6,421	$20,570	$26,991	$6,777	$17,732	$14,070	$38,579
IQALUIT	YOUNG OFFENDERS	350	$4,826	$15,762	$20,588	$5,057	$13,233	$10,500	$28,790
IQALUIT	YOUNG OFFENDERS	565	$7,709	$24,448	$32,157	$8,164	$21,362	$16,950	$46,476
IQALUIT	SAFE SHELTHER	170	$2,412	$8,488	$10,900	$2,456	$6,427	$5,100	$13,983
IQALUIT	DRUG & ALCOHOL	1,300	$17,565	$54,147	$71,712	$18,784	$49,151	$39,000	$106,935
IQALUIT	LEVEL I SENIORS	55	$870	$3,842	$4,712	$795	$2,079	$1,650	$4,524
IQALUIT	LEVEL I SENIORS	55	$870	$3,842	$4,712	$795	$2,079	$1,650	$4,524
IQALUIT	LEVEL I SENIORS	55	$870	$3,842	$4,712	$795	$2,079	$1,650	$4,524
IQALUIT	LEVEL II SENIORS	283	$3,927	$13,054	$16,981	$4,089	$10,700	$8,490	$23,279
IQALUIT	LEVEL II SENIORS	283	$3,927	$13,054	$16,981	$4,089	$10,700	$8,490	$23,279
IQALUIT	COMMUNITY PLAYGROU	15	$0	$0	$0	$0	$0	$0	$0
IQALUIT	PARKING GARAGE	198	$1,911	$4,374	$6,285	$6,578	$4,298	$990	$11,866
IQALUIT	IN-GROUND POOL	0	$0	$0	$0	$0	$0	$0	$0
IQALUIT	PARKING GARAGE	150	$1,447	$3,315	$4,762	$4,984	$3,256	$750	$8,990
IQALUIT TOTAL		49,121	$533,116	$1,770,933	$2,304,049	$796,140	$1,642,908	$810,668	$3,269,716

REV: MAR 20/91

ESTIMATE OF ANNUAL OPERATING AND MAINTENANCE COSTS

COMMUNITY	DESCRIPTION	AREA m2	MAT. $	LAB. $	TOTAL	FUEL	ELECT.	WATER	TOTAL	TOTAL O&M
		<------- MAINTENANCE COST ------->				<--------- UTILITY COST --------->				
RANKIN INLET	LEG ASSEMBLY	3,950	$41,012	$99,000	$140,012	$150,348	$138,496	$21,250	$310,006	$450,098
RANKIN INLET	COMMUNITY HALL	462	$5,618	$18,774	$24,392	$7,382	$10,674	$4,620	$22,676	$47,068
RANKIN INLET	BOARDING HOME	1,025	$13,877	$41,248	$55,125	$29,444	$38,527	$20,500	$88,471	$143,596
RANKIN INLET	HOSPITAL	6,300	$52,195	$924,418	$976,613	$691,627	$583,857	$126,000	$1,401,484	$2,378,097
RANKIN INLET	MEDICAL LIBRARY	300	$2,095	$15,344	$18,239	$10,612	$9,776	$1,500	$21,888	$40,127
RANKIN INLET	HEALTH CENTRE	770	$10,458	$31,373	$41,831	$22,119	$35,149	$23,100	$80,368	$122,199
RANKIN INLET	COURT HOUSE	1,327	$12,806	$37,094	$49,900	$46,942	$43,243	$6,635	$96,820	$146,720
RANKIN INLET	CORRECTION CENTRE	6,080	$59,832	$137,757	$197,589	$304,813	$457,065	$243,200	$1,005,078	$1,202,667
RANKIN INLET	GROUP HOME	375	$5,161	$16,075	$21,236	$10,772	$17,118	$11,250	$39,140	$60,376
RANKIN INLET	TREATMENT CENTRE	1,050	$14,213	$42,216	$56,429	$30,163	$47,931	$31,500	$109,594	$166,023
RANKIN INLET	COLLEGE	3,350	$33,487	$85,707	$119,194	$66,812	$96,749	$33,500	$197,061	$316,255
RANKIN INLET	COLLEGE	3,350	$33,487	$85,707	$119,194	$66,812	$96,749	$33,500	$197,061	$316,255
RANKIN INLET	RESIDENCE	1,367	$18,463	$54,493	$72,956	$39,269	$52,382	$27,340	$118,991	$191,947
RANKIN INLET	RESIDENCE	1,367	$18,463	$54,493	$72,956	$39,269	$52,382	$27,340	$118,991	$191,947
RANKIN INLET	RESIDENCE	1,367	$18,463	$54,493	$72,956	$39,269	$52,382	$27,340	$118,991	$191,947
RANKIN INLET	GYM	1,060	$11,389	$37,206	$48,595	$21,140	$30,613	$10,600	$62,353	$110,948
RANKIN INLET	SCHOOL	2,590	$26,153	$69,611	$95,764	$51,654	$74,800	$25,900	$152,354	$248,118
RANKIN INLET	SCHOOL	2,590	$26,153	$69,611	$95,764	$51,654	$74,800	$25,900	$152,354	$248,118
RANKIN INLET	SCHOOL	2,590	$26,153	$69,611	$95,764	$51,654	$74,800	$25,900	$152,354	$248,118
RANKIN INLET	EDUCATION TRAINING	150	$2,837	$5,171	$8,008	$4,254	$4,009	$1,500	$9,763	$17,771
RANKIN INLET	LAW LIBRARY	372	$3,590	$16,869	$20,459	$13,159	$12,123	$1,860	$27,142	$47,601
RANKIN INLET	MUSEUM	4,645	$45,984	$113,133	$159,117	$92,639	$134,149	$34,838	$261,626	$420,743
RANKIN INLET	FIREHALL	372	$3,590	$7,878	$11,468	$24,571	$21,000	$1,860	$48,239	$59,707
RANKIN INLET	OFFICE	929	$8,965	$28,666	$37,631	$32,863	$30,274	$4,645	$67,782	$105,413
RANKIN INLET	DETOX CENTRE	469	$6,421	$19,715	$26,136	$13,473	$21,409	$14,070	$48,952	$75,088
RANKIN INLET	YOUNG OFFENDERS	525	$7,172	$21,883	$29,055	$15,081	$23,965	$15,750	$54,796	$83,851
RANKIN INLET	YOUNG OFFENDERS	565	$7,709	$23,434	$31,143	$16,230	$25,791	$16,950	$58,971	$90,114
RANKIN INLET	SAFE SHELTHER	170	$2,412	$8,136	$10,548	$4,883	$7,760	$5,100	$17,743	$28,291
RANKIN INLET	DRUG & ALCOHOL	1,300	$17,565	$51,898	$69,463	$37,344	$59,343	$39,000	$135,687	$205,150
RANKIN INLET	LEVEL I SENIORS	55	$870	$3,682	$4,552	$1,580	$2,511	$1,650	$5,741	$10,293
RANKIN INLET	LEVEL I SENIORS	55	$870	$3,682	$4,552	$1,580	$2,511	$1,650	$5,741	$10,293
RANKIN INLET	LEVEL I SENIORS	55	$870	$3,682	$4,552	$1,580	$2,511	$1,650	$5,741	$10,293
RANKIN INLET	LEVEL II SENIORS	283	$3,927	$12,512	$16,439	$8,130	$12,918	$8,490	$29,538	$45,977
RANKIN INLET	LEVEL II SENIORS	283	$3,927	$12,512	$16,439	$8,130	$12,918	$8,490	$29,538	$45,977
RANKIN INLET	COMMUNITY PLAYGROU	15	$0	$0	$0	$0	$0	$0	$0	$2,000
RANKIN INLET	PARKING GARAGE	198	$1,911	$6,194	$8,105	$13,078	$5,189	$990	$19,257	$25,362
RANKIN INLET	PARKING GARAGE	198	$1,911	$6,194	$8,105	$13,078	$5,189	$990	$19,257	$25,362
RANKIN INLET	IN-GROUND POOL	1	$0	$0	$0	$0	$0	$0	$0	$10,000
RANKIN INLET	PARKING GARAGE	150	$1,447	$3,178	$4,625	$9,908	$3,931	$750	$14,589	$19,214
RANKIN INLET TOTAL		54650	$578,409	$2,358,259	$2,936,668	$2,094,962	$2,450,602	$913,008	$5,458,572	$8,407,240

REV: MAR 2

ESTIMATE OF ANNUAL OPERATING AND MAINTENANCE COSTS

COMMUNITY	DESCRIPTION	AREA m2	MAINTENANCE COST MAT. $	MAINTENANCE COST LAB. $	MAINTENANCE COST TOTAL	UTILITY COST FUEL	UTILITY COST ELECT.	UTILITY COST WATER	UTILITY COST TOTAL	TOTAL O&M
CAMBRIDGE BAY	LEG ASSEMBLY	3,950	$41,012	$103,290	$144,302	$210,666	$136,668	$21,250	$368,584	$512,886
CAMBRIDGE BAY	COMMUNITY HALL	462	$5,618	$19,589	$25,207	$10,345	$10,533	$4,620	$25,498	$50,705
CAMBRIDGE BAY	BOARDING HOME	1,025	$13,677	$43,035	$56,912	$41,259	$38,019	$20,500	$99,778	$156,690
CAMBRIDGE BAY	HOSPITAL	6,300	$52,195	$964,469	$1,016,664	$969,147	$576,150	$126,000	$1,671,297	$2,687,961
CAMBRIDGE BAY	MEDICAL LIBRARY	300	$4,155	$13,741	$17,896	$12,876	$13,514	$9,000	$34,390	$52,486
CAMBRIDGE BAY	HEALTH CENTRE	770	$10,458	$32,731	$43,189	$30,995	$34,685	$23,100	$88,780	$131,969
CAMBRIDGE BAY	COURT HOUSE	1,327	$12,806	$38,701	$51,507	$65,777	$42,673	$6,635	$115,085	$166,592
CAMBRIDGE BAY	CORRECTION CENTRE	6,080	$59,832	$143,726	$203,558	$427,122	$451,031	$243,200	$1,121,353	$1,324,911
CAMBRIDGE BAY	GROUP HOME	375	$5,161	$16,771	$21,932	$15,095	$16,892	$11,250	$43,237	$65,169
CAMBRIDGE BAY	TREATMENT CENTRE	1,050	$14,213	$44,045	$58,258	$42,266	$47,298	$31,500	$121,064	$179,322
CAMBRIDGE BAY	COLLEGE	3,400	$33,970	$90,525	$124,495	$95,017	$96,897	$34,000	$225,914	$350,409
CAMBRIDGE BAY	COLLEGE	3,400	$33,970	$90,525	$124,495	$95,017	$96,897	$34,000	$225,914	$350,409
CAMBRIDGE BAY	RESIDENCE	1,367	$18,463	$56,854	$75,317	$53,026	$50,704	$27,340	$133,070	$208,387
CAMBRIDGE BAY	RESIDENCE	1,367	$18,463	$56,854	$75,317	$53,026	$50,704	$27,340	$133,070	$208,387
CAMBRIDGE BAY	RESIDENCE	1,367	$18,463	$56,854	$75,317	$53,026	$50,704	$27,340	$133,070	$208,387
CAMBRIDGE BAY	GYM	1,060	$11,389	$38,819	$50,208	$29,423	$30,209	$10,600	$70,432	$120,640
CAMBRIDGE BAY	SCHOOL	2,590	$26,153	$72,627	$98,780	$72,381	$73,813	$25,900	$172,094	$270,874
CAMBRIDGE BAY	SCHOOL	2,590	$26,153	$72,627	$98,780	$72,381	$73,813	$25,900	$172,094	$270,874
CAMBRIDGE BAY	SCHOOL	2,590	$26,153	$72,627	$98,780	$72,381	$73,813	$25,900	$172,094	$270,874
CAMBRIDGE BAY	SCHOOL	2,590	$26,153	$72,627	$98,780	$72,381	$73,813	$25,900	$172,094	$270,874
CAMBRIDGE BAY	EDUCATION TRAINING	150	$2,837	$5,395	$8,232	$5,961	$3,956	$1,500	$11,417	$19,649
CAMBRIDGE BAY	LAW LIBRARY	372	$3,590	$17,600	$21,190	$18,439	$11,962	$1,860	$32,261	$53,451
CAMBRIDGE BAY	MUSEUM	4,645	$45,984	$118,035	$164,019	$129,811	$132,378	$34,838	$297,027	$461,046
CAMBRIDGE BAY	GARAGE	278	$2,683	$6,142	$8,825	$25,731	$7,190	$1,390	$34,311	$43,136
CAMBRIDGE BAY	GARAGE	278	$2,683	$6,142	$8,825	$25,731	$7,190	$1,390	$34,311	$43,136
CAMBRIDGE BAY	FIREHALL	372	$3,590	$8,219	$11,809	$34,431	$21,520	$1,860	$57,811	$69,620
CAMBRIDGE BAY	OFFICE	929	$8,965	$29,907	$38,872	$46,049	$29,874	$4,645	$80,568	$119,440
CAMBRIDGE BAY	DETOX CENTRE	469	$6,421	$20,570	$26,991	$18,879	$21,126	$14,070	$54,075	$81,066
CAMBRIDGE BAY	YOUNG OFFENDERS	525	$7,172	$22,832	$30,004	$21,133	$23,649	$15,750	$60,532	$90,536
CAMBRIDGE BAY	YOUNG OFFENDERS	565	$7,709	$24,448	$32,157	$22,743	$25,451	$16,950	$65,144	$97,301
CAMBRIDGE BAY	SAFE SHELTHER	170	$2,412	$8,488	$10,900	$6,843	$7,658	$5,100	$19,601	$30,501
CAMBRIDGE BAY	DRUG & ALCOHOL	1,300	$17,565	$54,147	$71,712	$52,329	$58,559	$39,000	$149,888	$221,600
CAMBRIDGE BAY	LEVEL I SENIORS	55	$870	$3,842	$4,712	$2,214	$2,678	$1,650	$6,342	$11,054
CAMBRIDGE BAY	LEVEL I SENIORS	55	$870	$3,842	$4,712	$2,214	$2,678	$1,650	$6,342	$11,054
CAMBRIDGE BAY	LEVEL I SENIORS	55	$870	$3,842	$4,712	$2,214	$2,678	$1,650	$6,342	$11,054
CAMBRIDGE BAY	LEVEL II SENIORS	283	$3,927	$13,054	$16,981	$11,392	$12,748	$8,490	$32,630	$49,611
CAMBRIDGE BAY	LEVEL II SENIORS	283	$3,927	$13,054	$16,981	$11,392	$12,748	$8,490	$32,630	$49,611
CAMBRIDGE BAY	COMMUNITY PLAYGROU	15	$0	$0	$0	$0	$0	$0	$0	$2,000
CAMBRIDGE BAY	PARKING GARAGE	260	$2,509	$5,746	$8,255	24065	6754	1300	$32,119	$40,374
CAMBRIDGE BAY	PARKING GARAGE	198	$1,911	$4,374	$6,285	18326	5121	990	$24,437	$30,722
CAMBRIDGE BAY	IN-GROUND POOL	1	$0	$0	$0	$0	$0	$0	$0	$10,000
CAMBRIDGE BAY	PARKING GARAGE	150	$1,447	$3,315	$4,762	$13,883	$3,879	$750	$18,512	$23,274
CAMBRIDGE BAY TOTAL		55,368	$586,599	$2,474,034	$3,060,633	$2,992,787	$2,430,027	$924,598	$6,355,412	$9,428,045

NUNAVUT CAPITAL PLAN

OFFICE AND HOUSING COSTS

Division of the Northwest Territories
Infrastructure Cost Estimate
Department of Public Works

22-Feb-91

LEASED OFFICE SPACE (G.N.W.T.) - 259,000 ft2

Community	ANNUAL O & M COSTS - LEASED						CAPITAL COSTS - LEASED & OWNED						OPTIONAL CAPITAL CONSTRUCTION (5)	
	Base		O & M		Total		Furniture		One-Time (3)		Annual (4)			
	$/Ft2	$/Annum	$/Ft2	$/Annum	$/Ft2	$/Annum	$/PY	Cost ($)	$/Ft2	Cost ($)	$/Ft2	Cost ($)	$/Ft2	Cost ($)
Iqaluit	25.53	6,611,895	15.65	4,052,451	41.18	10,664,346	4,200	4,729,200	69.70	112,871,306	7.10	1,838,758	141.99	36,775,000
Rankin Inlet	26.61	6,891,841	16.31	4,224,831	42.92	111,115,872	4,000	4,504,000	51.00	113,415,164	7.40	1,916,452	148.23	38,392,040
Cambridge Bay	26.07	6,752,217	15.98	4,138,655	42.05	10,890,672	4,200	4,774,240	50.74	113,142,672	7.25	1,877,525	144.99	37,552,100
		120,255,953		112,614,937		32,670,090		114,007,440		139,429,142		5,632,735		112,719,140

NOTES: 1. All costs are based on 1,126 PY's.
2. Total area is based on 230 ft2 per PY.
3. Initial Tenant Improvements for new offices.
4. Periodic renovations based on a seven (7) year cycle.
5. For Capital Construction option, add furniture, T.I., renovations and O & M costs to capital construction costs to obtain total cost of ownership.

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Division of the Northwest Territories
Infrastructure Cost Estimate
Department of Public Works

22-Feb-91

LEASED OFFICE SPACE (OTHER AGENCIES) - 31,200 ft2

Community	ANNUAL O & M COSTS - LEASED						CAPITAL COSTS - LEASED & OWNED						OPTIONAL CAPITAL CONSTRUCTION (5)	
	Base		O & M		Total		Furniture	One-Time (3)		Annual (4)				
	$/ft2	$/Annum	$/ft2	$/Annum	$/ft2	$/Annum	$/PY	Cost ($)	$/ft2	Cost ($)	$/ft2	Cost ($)	$/ft2	Cost ($)
Iqaluit	25.53	798,595	15.65	489,461	41.18	1,288,056	4,200	571,200	49.70	1,554,616	7.10	222,080	1142.00	4,441,760
Rankin Inlet	26.61	832,407	16.31	510,185	42.92	1,342,592	4,000	544,000	51.80	1,620,304	7.40	231,472	1148.00	4,629,440
Cambridge Bay	26.07	815,543	15.98	499,849	42.05	1,315,392	4,240	576,640	50.75	1,587,392	7.25	226,770	1145.00	4,535,600
		2,446,545		1,499,495		3,946,040		1,691,840		4,762,312		680,330		13,606,800

NOTES: 1. All costs are based on 1,126 PY's.
2. Total area is based on 230 ft2 per PY.
3. Initial Tenant Improvements for new offices.
4. Periodic renovations based on a seven (7) year cycle.
5. For Capital Construction option, add furniture, T.I., renovations and O & M costs to capital construction costs to obtain total cost of ownership.

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Division of the NWT

Estimate of Housing Requirements

UNIT TYPE	QUANTITY	AREA/UNIT(sq.ft.)
1- Bed Apartment	338	700
2- Bed Apartment	170	850
2- Bed Rowhouse	450	930
3- Bed Rowhouse	112	1070
3- Bed Detached	33	1070
4- Bed Detached	23	1200
	1126	

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Division of the Northwest Territories
Infrastructure Cost Estimate
Department of Public Works

HOUSING COSTS

Community: Iqaluit

Unit Type	No. of Units	$/Annum								Capital Construction Cost ($)	
		Base Rent		O & M		Total		Revenue			
		$/Unit	Total	$/Unit	Total	$/Unit	Total	$/Unit	Total	$/Unit	Total
1 Bedroom Apt.	338	14,475	4,892,550	7,686	2,597,868	22,161	7,490,418	10,140	3,427,320	119,000	40,222,000
2 Bedroom Apt.	170	17,365	2,952,050	9,333	1,586,610	26,698	4,538,660	10,212	1,736,040	142,800	24,276,000
2 Bdrm. Rowhouse	450	18,550	8,347,500	10,211	4,594,950	28,761	12,942,450	11,088	4,989,600	152,520	68,634,000
3 Bdrm. Rowhouse	112	21,210	2,375,520	11,749	1,315,888	32,959	3,691,408	12,372	1,385,664	174,410	19,533,920
3 Bdrm. Detached	33	22,775	751,575	11,749	387,717	34,524	1,139,292	11,556	381,348	187,250	6,179,250
4 Bdrm. Detached	23	25,250	580,750	13,176	303,048	38,426	883,798	14,616	336,168	207,600	4,774,800
	1,126		19,899,945		10,786,081		30,686,026		12,256,140		163,619,970

Community: Rankin Inlet

Unit Type	No. of Units	$/Annum								Capital Construction Cost ($)	
		Base Rent		O & M		Total		Revenue			
		$/Unit	Total	$/Unit	Total	$/Unit	Total	$/Unit	Total	$/Unit	Total
1 Bedroom Apt.	338	15,500	5,239,000	8,953	3,026,114	24,453	8,265,114	8,640	2,920,320	127,400	43,061,200
2 Bedroom Apt.	170	18,600	3,162,000	10,871	1,848,070	29,471	5,010,070	9,864	1,676,880	153,400	26,078,000
2 Bdrm. Rowhouse	450	18,660	8,397,000	11,894	5,352,300	30,554	13,749,300	11,124	5,005,800	153,450	69,052,500
3 Bdrm. Rowhouse	112	21,340	2,390,080	13,686	1,532,720	35,025	3,922,800	11,856	1,327,872	175,480	19,653,760
3 Bdrm. Detached	33	22,125	730,125	13,685	451,605	35,810	1,181,730	10,776	355,608	181,900	6,002,700
4 Bdrm. Detached	23	25,550	587,650	15,348	353,004	40,898	940,654	13,728	315,744	201,600	4,636,800
	1,126		20,505,855		12,563,813		33,069,668		11,602,224		168,484,960

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Division of the Northwest Territories
Infrastructure Cost Estimate
Department of Public Works

HOUSING COSTS

Community: Cambridge Bay

Unit Type	No. of Units	$/Annum								Capital Construct Cost ($	
		Base Rent		O & M		Total		Revenue			
		$/Unit	Total	$/Unit	Total	$/Unit	Total	$/Unit	Total	$/Unit	%
1 Bedroom Apt.	338	15,750	5,323,500	9,779	3,305,382	25,529	8,628,882	9,372	3,167,736	129,500	43.
2 Bedroom Apt.	170	18,920	3,216,400	11,874	2,018,580	30,794	5,234,980	10,440	1,774,800	155,550	26.
2 Bdrm. Rowhouse	450	18,900	8,505,000	12,992	5,846,400	31,892	14,351,400	10,440	4,698,000	155,310	69.
3 Bdrm. Rowhouse	112	21,500	2,408,000	14,947	1,674,064	36,447	4,082,064	11,616	1,300,992	176,550	19.
3 Bdrm. Detached	33	22,775	751,575	14,947	493,251	37,722	1,244,826	11,616	383,328	187,250	6.
4 Bdrm. Detached	23	25,250	580,750	16,764	385,572	42,014	966,322	14,568	335,064	207,600	4.
	1,126		20,785,225		13,723,169		34,508,394		11,659,920		170.

Division of the Northwest Territories
Infrastructure Cost Estimate
Department of Public Works

HOUSING FURNITURE

Community: Iqaluit

Unit Type	No. of Units	Unit Cost ($)	Initial Capital Cost ($)	Annual Replacement	
				Unit Cost ($)	Total ($)
1 Bedroom	338	12,600	4,258,800	1,260	425,880
2 Bedroom	620	15,900	9,858,000	1,590	985,800
3 Bedroom	145	19,300	2,798,500	1,930	279,850
4 Bedroom	23	21,441	493,143	2,144	49,312
	1,126		17,408,443		1,740,842

Community: Rankin Inlet

Unit Type	No. of Units	Unit Cost ($)	Initial Capital Cost ($)	Annual Replacement	
				Unit Cost ($)	Total ($)
1 Bedroom	338	11,700	3,954,600	1,170	395,460
2 Bedroom	620	14,775	9,160,500	1,477	915,740
3 Bedroom	145	17,923	2,598,835	1,792	259,840
4 Bedroom	23	19,900	457,700	1,990	45,770
	1,126		16,171,635		1,616,810

Division of the Northwest Territories
Infrastructure Cost Estimate
Department of Public Works

HOUSING FURNITURE

Community: Cambridge Bay

Unit Type	No. of Units	Unit Cost ($)	Initial Capital Cost ($)	Annual Replacement	
				Unit Cost ($)	Total ($)
1 Bedroom	338	12,690	4,289,220	1,269	428,922
2 Bedroom	620	16,023	9,934,260	1,602	993,240
3 Bedroom	145	19,440	2,818,800	1,944	281,880
4 Bedroom	23	21,595	496,685	2,159	49,657
	1,126		17,538,965		1,753,699

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Division of the NWT
Estimate of Housing Requirements
COST OF CONSTRUCTION 1991
Rev. 2

UNIT TYPE	QTY	AREA/UNIT SQFT.	Total	IQALUIT $/SF	$	RANKIN INLET $/SF	$	CAMBRIDGE BAY $/SF	$
1-Bedrm Apt Suite	336	700	236600	170	40,222,000	182	43,061,200	185	43,771,000
2-Bedrm Apt Suite	176	850	144500	168	24,276,000	180	26,010,000	183	26,443,500
2-Bedrm Rowhouse	456	930	418580	164	68,634,000	165	69,052,800	167	69,889,500
3-Bedrm Rowhouse	112	1070	119840	163	19,533,920	164	19,653,760	165	19,773,600
3- Bedrm Detached	33	1070	35310	170	6,002,700	175	6,179,250	175	6,179,250
4-Bedrm Detached	23	1200	27600	168	4,636,800	173	4,774,800	173	4,774,800
TOTALS	1126	Units	982350		163,305,420		168,731,510		170,831,650
Cost per Unit					145,031		149,850		151,715
Cost per SF					166.24		171.76		173.90

VEHICLES

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GOVT CAPITAL PLAN
INCREMENTAL VEHICLES REQUIRED FOR GOV'T EXPANSIONS IN GRANTVT

	DEPARTMENT	VEHICLE TYPE	COUNT	VEHICLE AVAILABLE CASHFLOW OUT CAPITAL	O&M COSTS	REPLACEMENT CYCLE (YRS)	ANNUAL REPLACEMENT COSTS ($)
NEW & ADDITIONAL	CULTURE & COMMUNICATIONS	VIKING VAN (8 PASSENGER)	1	$18,000.00	$4,000.00	7	$2,571.43
	GOVERNMENT SERVICES	TRUCK VAN	1	$27,000.00	$4,000.00	7	$2,428.57
	EXECUTIVE	VIKING VAN (8 PASSENGER)	1	$18,000.00	$4,000.00	7	$2,571.43
		SEDAN	1	$18,000.00	$4,000.00	7	$2,571.43
	LEGISLATIVE ASSEMBLY	SEDAN	1	$15,000.00	$3,000.00	7	$5,142.86
	JUSTICE	VIKING VAN (8 PASSENGER)	2	$36,000.00	$8,000.00	7	$5,142.86
	HEALTH	VIKING VAN (12 PASSENGER)	2	$44,000.00	$8,000.00	7	$6,285.71
		SEDAN	1	$18,000.00	$4,000.00	7	$2,571.43
	CORRECTIONS	VIKING VAN (12 PASSENGER)	4	$88,000.00	$16,000.00	7	$12,571.43
		PICK UP (1/2 TON 4X4)	1	$17,500.00	$4,000.00	7	$2,500.00
		SEDAN	1	$18,000.00	$4,000.00	7	$2,571.43
	PUBLIC WORKS (POOL)	VIKING VAN (8 PASSENGER)	2	$36,000.00	$8,000.00	7	$5,142.86
		PICK UP (1/2 TON 4X4)	1	$17,500.00	$4,000.00	7	$2,500.00
		SEDAN	1	$18,000.00	$4,000.00	7	$2,571.43
	SOCIAL SERVICES (GROUP HOMES)	VIKING VAN (12 PASSENGER)	4	$88,000.00	$16,000.00	7	$12,571.43
	ARCTIC COLLEGE	VIKING VAN (8 PASSENGER)	3	$54,000.00	$12,000.00	7	$7,714.29
		PICK UP (1/2 TON 4X4)	1	$17,500.00	$4,000.00	7	$2,500.00
		SEDAN	1	$18,000.00	$4,000.00	7	$2,571.43
	RCMP	FIRE TRUCK (4X4)	2	$371,000.00	$12,000.00	20	$13,400.00
		AMBULANCE TRUCK (4X4)	4	$184,000.00	$48,000.00	7	$36,000.00
		36 UNITS		$1,135,500.00	$200,000.00		$127,550.00

Backgrounder

STUDY ON THE FINANCIAL IMPACT OF DIVISION

- Division of the Northwest Territories and the creation of Nunavut are not new questions to residents of the Northwest Territories. Division was seriously being considered as early as the 1960s.

- In 1982, a territory-wide plebiscite resulted in an overall decision in favour of division. The 1987 Iqaluit Agreement, which sets out principles for the eastern and western territories, was developed through intensive discussions throughout the Northwest Territories.

- Article 4 of the Agreement in Principle between the eastern Arctic Inuit and Canada identifies the support of the Federal Government, the Government of the Northwest Territories (GNWT) and the Tungavik Federation of Nunavut (TFN) to the principle of creating Nunavut.

- The GNWT and TFN agreed, through Article 4, to develop a process for working towards the creation of Nunavut. This process was to include consideration of the financial costs of creating Nunavut and a plebiscite on the boundary for division.

- As a first step in fulfilling Article 4 provisions, the Government Leader and the President of TFN sent a joint letter to the Prime Minister, on October 19, 1990, outlining the process for the creation of Nunavut.

- The joint letter established a target date for the introduction of Nunavut legislation and set out a five year transition period to allow for constitutional development in the western territory and an orderly transition period.

- The joint letter also stressed the fundamental importance of financial arrangements and the maintenance of public sector services throughout the Northwest Territories. This letter states "Financial arrangements for the Nunavut Government will not prejudice the finances of the remaining western territory".

- A tripartite Nunavut Steering Committee (GNWT, federal government and TFN) was established to oversee the process outlined in the joint letter. A financial working group and a legislative working group have also been set up to assist in these specific matters.

- Because of the importance of the financial impacts to the entire NWT, the GNWT commissioned an initial study on the financial impact of division. This study was not intended to provide a final assessment of the cost of creating two territorial governments in the NWT. These preliminary financial estimates only provide a basis for further studies on various options both in timing and in potential governmental structures.

- Financial studies are necessary to ensure that sufficient funding is available from the federal government to implement division. The work and financial impacts summarized by the study is the first step in determining the financial costs of division. These costs will change as further work is completed and once the structure of a Nunavut government is more clearly defined.